

caut  
acpu

# BULLETIN

## St. Mary's faculty sign collective agreement

On December 6, 1974, eight months after its certification as a union in April of last year, and following long and intensive negotiations, the St. Mary's University Faculty Union signed its first collective agreement with the university's Board of Governors.

CAUT professional officers assisted SMUFU in its organization drive, in the preparation of the application for certification and in the negotiation of the contract.

The one-year agreement, retroactive to September 1, 1974 was ratified through a secret ballot by a vote of 72 to 46 of all faculty employees in the bargaining unit.

It provides faculty members for the first time, with a legally binding document to be used in cases of appointment, renewal of appointment, tenure, suspension and dismissal, and reflects procedural guidelines set out in the CAUT Handbook. Unlike the previous by-laws, these procedures cannot be set aside or amended unilaterally by the Board of Governors.

The agreement gives each full time faculty member a salary increase of ten per cent for 1974-75 and a cost-of-living bonus of \$300.00, totalling to an average annual increase of approximately 12 per cent, and establishes the following salary floors as of September 1, 1974: Lecturer—\$10,500; Assistant Professor—\$12,700; Associate Professor—\$16,400; Professor—\$20,500.

### Rand Formula

No faculty member is required to join the Faculty Union, but the collective agreement provides for what is commonly known as the Rand Formula Union Security Clause. Specifically, this stipulates that employees in the bargaining unit who choose not to join the union, must pay to the union an amount equivalent to regular dues, thus ensuring that non-members benefiting from the Union's contract negotiations do not receive these benefits for nothing.

Each department is required to review annually, in accordance with a time schedule, the qualifications and performance of each of its faculty members eligible for renewal of appointment, promotion or tenure. The department must examine a detailed curriculum vitae provided by the candidate, student evaluations and other evidence considered relevant by the candidate or the department.

The criteria to be used in assessments must include a candidate's quality and effectiveness as a teacher, academic contributions to the University, relevant professional field and the community. The well-defined procedures for departmental reviews specified in the agreement give each candidate the right to a personal hearing and to detailed reasons for any adverse recommendation.

### University Review Committee

The recommendations of each departmental review are transmitted to the University Review Committee, (URC) which consists of the Academic Vice-President as chairman, one Dean from a faculty other than that of the candidate under review, four faculty members with at least three years full-time service at the University and one student representative. The Faculty Union has the right to its own observer at all meetings of the URC. In reviewing the departmental assessments, the URC must hold a formal hearing at the request of a candidate or the Dean of the appropriate faculty. After following the review procedures specified in the agreement, the URC reports to the President, who makes the final decision as to whether renewal of appointment, promotion or tenure is granted.

Should the President reject a positive recommendation of the URC, he must meet with the Committee to discuss his reasons for rejection. Thereafter, the URC must make a final recommendation which, if again rejected by the President, can be taken to the joint union-employer Standing Grievance Committee.

The employer has the right to suspend or dismiss a faculty member for alleged cause in accordance with a procedure spelled out in the collective agreement. However, such action is subject to final review by third-party arbitration. Until an arbitration board renders its decision, a suspended or dismissed employee must continue to receive full salary and other benefits.

The agreement requires that, in the event of potential redundancies due, for example to a decline in student enrolment or financial exigency, the Employer must consult with the Union and the Senate and attempt to obviate redundancies by means of alternative measures such as budget realignments, moratorium on new appointments, use of sabbatical leaves and retirements and retraining of faculty members in cognate fields. There must be full financial disclosure and the Senate must agree that a real financial crisis exists. Should redundancies be necessary, the agreement specifies the order of lay-off and recall and a minimum of

fifteen months notice to any full-time employee. Detailed procedures are subject to a union/administration agreement. In addition, a tenured employee rendered redundant is entitled to one month's salary for each year of full-time service to a maximum of twelve months' salary.

### Sabbatical Leave

Sabbatical leave, while subject to employer approval, is available to a faculty member after six years of full-time service. If granted, a faculty member is entitled to seventy-five per cent of his normal salary for the year of leave. This is an increase of 25% from the previous position. Further provisions allow faculty members paid compassionate leave, leave to hold political office and unpaid leave of absence.

The agreement defines specific duties and responsibilities for departmental chairman and for faculty councils. The agreement creates faculty councils where none previously existed, and specifies the manner of choosing departmental chairmen,

*Cont'd on p. 2*

## SETTLEMENT NEAR AT VICTORIA

VICTORIA, B.C. January 23, 1975... The censure against the University of Victoria by the Canadian Association of University Teachers (CAUT) will probably be lifted this year.

In a joint announcement today, CAUT's President Richard Spencer and UVIC's new President Howard E. Petch said that the basis for settlement of the dispute would be a special trust fund to be established (by CAUT) "to assist those individuals whose academic careers may have been damaged" during the controversy at the university in 1970-71.

The censure was placed on the university when the contracts of three professors were not renewed.

S. J. Cunliffe, Chairman of the university Board of Governors said UVIC would contribute \$12,400 to the fund. But he added, "by this action, the university in no way acknowledges any fault, but that it wishes to settle the long-standing dispute in the interests of all concerned."

He said he hopes this action will contribute to a better feeling among faculty, staff and students, and at the same time enable the University of Victoria Faculty Association to increase its membership "and to play a more effective role in the university".

Professor Spencer said that on behalf of CAUT he welcomes the con-

tribution and that he "will now recommend to the CAUT Board and Council that the censure of the University of Victoria be lifted". The next meeting of the CAUT Council will be held in May.

The chairman of CAUT's Academic Freedom and Tenure Committee, Professor James Stevens, and Executive Secretary Dr. Donald Savage, also indicated their strong support for the recommendation. President Petch said that he had placed the matter high on his agenda of things to be done following his appointment and was pleased that a satisfactory solution to the censure was being achieved.

The CAUT trust fund will be administered by the Chairman of the CAUT Academic Freedom and Tenure Committee, the President of the Faculty Association of the University of Victoria, and the Executive of the CAUT.

It will be used to provide study leave support or other financial assistance for individuals who were affected. The CAUT has agreed to make ex gratia payment of \$2,600 to this fund to insure that the funds are sufficient to sustain academic research.

The university, in consultation with its Faculty Association, has already taken steps to alter the procedures governing renewal and granting of tenure so that problems similar to those which led to the dispute cannot occur in the future.



# Austerity, inflation hit British Universities

by Israel Cinman

The British government was urged recently to modify its present system of university five-year planning in favour of longer-term development.

Speaking at the annual meeting of the British Association of University Teachers in Bath December 18, Professor William Wallace, president of the 29,000 member association which looks after the interests of professors, lecturers, a growing number of administrators, librarians and many vice-chancellors, called on the government to seriously re-examine its current funding of universities and consider different and innovative methods to cut costs of running British universities.

He said that universities cannot accept unilateral cuts in government funding, suffer from inflation, and continue to satisfy public demands for high-quality education, and added that any moves to solve financial problems through an increase in the student-staff ratio would seriously jeopardize academic standards.

Instead, universities should be allowed to experiment with buying supplies in bulk and to establish a nation-wide book-buying agency which would give libraries "more books for less money". Professor Wallace also called for the creation of a centralized appointments agency and urged the government to set aside funds for modernization of refectories and cut fuel costs through improved insulation of buildings. He added that attempts should also be made for integrating student health, housing and sporting facilities with those of the community.

But the biggest economies, according to Professor Wallace, are still to be gained in the sphere of long-range planning. "There is no particular magic in the quinquennium with its over-imaginative bids and its no longer sacrosanct or meaningful allocations. The local administrative cost is heavy. Even heavier are the stop-gos, freezes, moratoria and delayed, reduced and up-turned allocations", he said.

He said that the AUT is ready to consider rationalization, right down to redeployment of some existing resources in the academic field, but

## St. Mary's...

giving them the status of "primus inter pares" and providing a mechanism for recall. The agreement also creates a university appointments committee, half elected by the faculty and half composed of administrators. Neither the President nor any administrator can require special conditions in an appointees contract without the approval of this committee. The committee must also annually report to senate the list of all new appointments made and where they were advertised.

Recognizing the importance of harmonious relations during the term of the collective agreement, the

rejected any desperate, haphazard and damaging moves to economize.

He said that the AUT is seriously concerned with the current status of graduate employment in Britain, so much so that it has recently requested talks with the Confederation of British Industries. A more crucially important step for the universities is the Association's re-examination of possible membership in the Trades Union Congress, and a suggestion, from some delegates that joint action between local associations and trade unions be undertaken at the local level.

Other speakers concerned with the severity of proposed cutbacks in government grants, urged the Association to impress on the government that any financial cutbacks resulting in staff redundancies will create economic hardships throughout some communities where universities are sole or major employers. However, some delegates taking into account the generally depressing economic situation across the country, felt that demands for more money from the university sector are counterproductive and inflationary.

Still others thought that universities should not be the first to suffer cuts in funding, saying that if cuts were inevitable, they should be brought down across all sectors of the economy.

The Association also challenged the government assumption that student enrolment in British universities will drop substantially towards the 1980s. According to Laurie Sapper, the AUT's General Secretary, there has been no investigation made into the increased number of girls wanting university education or of the effect of raising the school leaving age on applications to universities.

Mr. Sapper said that educational financing is a political question, and to prevent reallocation of resources slated for education, the Association must fight rationalization of socially wasteful expenditures and encourage more and more people to take up university education if they are qualified to do so.

University and the Faculty Union agreed to establish a six-person Employer-Union Committee to jointly review the operation of the agreement and to receive communications from various segments of the University relating to working conditions, academic instruction and service. It is intended that this Committee correct conditions giving rise to misunderstandings and grievances.

The Faculty Union did not attempt to secure all the items desired by the faculty in the first contract. Specifically, existing fringe benefits were continued and will be subject to review in the next contract.

# Educators' TV Rights Protected in Alberta

The Alberta Association of Actors and Educators and the Alberta Educational Communications Corporation (ACCESS) have reached a preliminary agreement on a contract respecting teacher educators employed by the Corporation on a freelance basis.

The 24-month agreement provides for basic remuneration at the current national CBC contract rates with a 20 per cent step-up on the first anniversary date. Use of the product is restricted after two years from the date of production. A third year may be purchased at that time. Alternatively, the corporation may renew for broadcast use or for non broadcast use only.

Step-up fees are paid if the program is to be sold for use outside the

province of Alberta. Educators retain editorial control over program content and may withhold or limit the use of any program if the educational content becomes outdated.

Members of the AAAE will be asked to ratify the contract. These organizations are: The Association of Canadian Radio and Television Artists, The Alberta Teachers Association, The Alberta Association of College faculties, the Confederation of Alberta Faculty Associations and CAUT.

ACCESS provides programming on two television channels, one in Calgary and one in Edmonton. It also purchases time on commercial stations in the province, as well as operating radio station CKUA located in Edmonton.

## Professors beware !

### YOU AND YOUR FRIENDLY CABLE COMPANY

The phone rings in the office of Professor Jones. The voice at the other end announces that Titanic Cable Enterprises has developed a burning desire to have Professor Jones give a lecture to the subscribers of Titanic Cable on the history of Nazi Germany. Professor Jones is surprised and delighted, particularly when Titanic Enterprises underlines the fact that this will be a real service to the local community. In his heart of hearts Professor Jones also feels a bit smug — after all Titanic Enterprises has asked him and not Professor Smith across the hall.

So the great day comes. Professor Jones goes to the studios of Titanic Cable. His lecture on Nazi Germany is a great success. It turns out, in fact, that Professor Jones is a natural performer and has also secured some interesting photographs to back up his talk. In the days that follow Professor Jones hears from various friends in the community of the success of his lecture. Even old Professor Smith has the courtesy to come across the hall (for the first time in five years) to congratulate him. Furthermore this will be another line on the curriculum vitae which will not hurt his chances of promotion to associate professor. Finally, Titanic Enterprises has made some noises about a return engagement perhaps in six months or a year.

End of academic soap opera. Not quite, since no soap opera would be complete without tears. Six months have passed. Professor Jones opens his mail and there is a letter from his old friend Green telling him how pleased he was to see Jones' lecture on his local TV station — 1000 miles away from Jones' home town.

When another letter comes from another city with the same message Jones gets interested. He drops in to see his friendly cable company. Mr. Bland, the commercial representative of Titanic Cable, listens to Jones. Yes, he says, we have sold your lectures to Gray and Collier cable TV companies for use in other parts of

the country. Yes, it is true, that some of the stations didn't really want the whole hour and so some cuts had to be made — particularly to accommodate the local advertisers.

Professor Jones is now very interested indeed. What about his return on the sales? How could the cable company cut his lecture without permission? How did it get on to another cable system?

Ah, says Mr. Bland, you didn't ask for a contract. In fact you did this as a public service and you signed a paper releasing the programme and all rights in it to us. We were naturally very appreciative of your free gift to Titanic Cable, particularly since it also allowed Titanic to claim with minimal cost that it had aired yet another Canadian programme. Furthermore, said Mr. Bland, we intend to air your lecture again next year and probably for a good many years thereafter. You can't do that, says Professor Jones. Scholarship changes. Why, some of the things I said six months ago are already dated by the most recent articles on Nazi Germany. Too bad, Mr. Bland, tells him — our job is money, not scholarship.

Exit Professor Jones sadder but wiser.

CAUT members should bear in mind that our colleagues in ACTRA do not work for cable companies because these companies will not sign proper contracts with ACTRA. If you wish nevertheless to sup with the devil, carry a long spoon — in particular, demand a contract and make sure that it specifies that you retain the copyright in any manuscript, that your programme cannot be sold without your permission and without a payment to you, and that there is a fixed term for the use of your material (one year should be sufficient).

And remember Professor Jones.

For more information on TV contracts write to the Executive Secretary of CAUT, 66 Lisgar, Ottawa K2P 0C1 or to David Weller at the national office of ACTRA at 105 Carleton Street, Toronto, M5B 1M2.



# University of Western Ontario

## Fires Tenured Professor

A tenured psychology professor at the University of Western Ontario was dismissed recently after being charged with unsatisfactory academic performance within the university.

Following six days of testimony held in October of last year, the three-man committee of inquiry set up to evaluate his performance, recommended that Professor Larry Chamberlain be dismissed from his post at Western. This was the first time a tenured professor has been tried for cause in Ontario since the Statutory Powers Procedure Act required such hearings to be public.

The hearing committee was composed of three members from the university faculty, mutually acceptable to Professor Chamberlain and the

University President.

Professor Chamberlain was charged with unsatisfactory performance, in particular, it was alleged that he had not undertaken publishable research, had not maintained acceptable standard of teaching and had not undertaken his fair share of administrative responsibilities.

Following the hearings, the committee, basing its conclusions on the evidence presented, decided that Professor Chamberlain's research performance was unsatisfactory and that his contributions in teaching and service to the university was "barely adequate".

In rejecting the view that "unsatisfactory performance in just one

area would in itself constitute cause for dismissal and since there has not been unsatisfactory performance in all areas", the committee felt that the "only remaining possible cause for dismissal must lie in the claim that the unsatisfactory research performance is not balanced by appropriate superiority in other areas."

The hearing committee's decision is final and binding within the university but Professor Chamberlain has a right to seek to have the verdict set aside in court if he can establish that the committee exceeded its jurisdiction or that it had committed serious errors of law.

In recommending Professor Chamberlain's dismissal, the com-

mittee examined his academic performance during his eight years at Western, and concluded that they revealed an "abuse of devotion to the academic function" and that there had been "an abuse of the trust placed in him as a tenured faculty member."

The Chamberlain case demonstrates that a university can dismiss a tenured faculty member if it is prepared to prove to an independent tribunal that its reasons for dismissal are justified. It shows that academic tenure does not guarantee job security and indicates that a faculty member must maintain certain standards of teaching and scholarship.

## Syndicalisation à l'Université de la Colombie Britannique

L'histoire des efforts de syndicalisation entrepris jusqu'ici à U.B.C. présente un aspect confus et inquiétant. On pourrait en reconstituer le scénario ainsi:

1. Le 14 février 1974, une séance de l'Association des professeurs a été convoquée pour discuter le rapport sur les salaires présenté à l'administration de l'université. On a fait ressortir le fait que, comme d'habitude, le dossier préparé par les officiers de l'association n'était pas un document de négociation. L'administration peut l'accepter ou non; elle n'est pas obligée d'en tenir compte dans ses délibérations. (Donald C. Savage a très bien résumé la situation actuelle dans le *Bulletin* de l'ACPU, sept. 1974, pp. 10-11.) L'attitude intransigeante et paternaliste de l'administration ayant été vivement critiquée, le Comité exécutif de l'Association des professeurs a proposé d'organiser un séminaire où les arguments pour et contre la négociation collective seraient présentés. Cette proposition a été rejetée, et on a adopté par une grande majorité (185:72) la motion que l'association fasse *immédiatement* demande d'accréditation comme unité de négociation à la Commission des relations du travail.

2. La séance générale de l'association du 4 avril a renforcé la décision prise le 14 février. Afin que l'association puisse s'accréditer comme unité de négociation à la Commission des relations du travail, il a fallu changer la constitution de l'association. A la fin d'un débat long et tendancieux, la résolution a été adoptée par une grande majorité (374:154). A

cause des modifications constitutionnelles radicales ainsi effectuées, le Comité exécutif a jugé utile d'inviter les membres à réaffirmer leur adhésion à l'association et, comme démonstration de leur bonne foi, de verser à l'association un droit d'inscription (minime: \$1.00).

3. A la séance du 4 avril on élut aussi les nouveaux officiers du Comité exécutif de l'association. Le 2 mai ce nouveau comité a convoqué une séance extraordinaire au cours de laquelle le Président a accepté deux motions qui avaient pour but de renverser les décisions prises aux séances du 14 février et du 4 avril. Dans un vote, les membres de l'Association ont déclaré que ces motions n'étaient pas dans les règles.

La séance du 2 mai marque la fin de la première étape, pour ainsi dire, de la lutte de syndicalisation. Dès le début de ce grand débat le Comité exécutif a convoqué, et continue de convoquer des séminaires sur les diverses voies de négociation. Pendant l'été un comité "ad hoc" a rédigé quatre rapports sur la constitution, les buts et les fonctions d'un Comité de l'association des professeurs sur la négociation collective éventuel. Le 11 septembre le Comité exécutif a présenté une demande formelle d'accréditation à la Commission des relations du travail. Entre temps, des individus et des groupes de pression ont distribué des propositions et des contre-propositions, des accusations et des contre-accusations.

Il ne faut pas se laisser tromper sur le vrai motif de cette lutte. Elle a eu son origine dans la discussion du rap-

port sur les salaires. Quand on parle de négociation collective, on ne pense généralement qu'à l'augmentation des salaires, et à entendre la plupart des arguments présentés aux séances on aurait cru que la pensée des professeurs ne dépassait guère la négociation des traitements. Mais, comme le Comité "ad hoc" sur la négociation collective l'a bien relevé, si l'on admet que les enseignants s'organisent en unité de négociation, on accepte qu'ils aient le droit de s'occuper non seulement des salaires, mais aussi des conditions et de la permanence de l'emploi et d'autres questions de cet ordre, et qu'en fin de compte ils aient un rôle à jouer dans la gestion universitaire. Les uns accusent le Comité exécutif de fomenter des divisions parmi les professeurs, de briser l'atmosphère de calme académique; les autres répondent que le Comité met tout simplement à jour une rupture qui existait déjà. C'est dans cette atmosphère quelque peu acrimonieuse qu'a eu lieu le 19 septembre la première séance de la nouvelle année scolaire.

4. A la séance du 19 septembre on a accusé le Comité exécutif de forcer les professeurs nouveaux venus et ceux qui revenaient de leur congé sabbatique de donner leur appui à l'accréditation en les obligeant à signer la formule d'adhésion et de payer le droit d'inscription. En réponse, on a fait remarquer que l'acceptation de l'association comme unité de négociation faisait maintenant partie de la constitution, et que signer la formule voulait dire simplement que l'on avait lu et compris la constitution. Le Comité exécutif avait consulté un avocat et suivait ses conseils à ce sujet. Malgré cette explication, on

a annulé la décision du Comité exécutif.

5. La séance du 19 septembre n'était est que le prélude de la séance du 17 octobre, au cours de laquelle le Comité exécutif a été vivement critiqué pour avoir voulu faire accréditer l'association à la Commission des relations du travail. A la fin d'une longue discussion on a adopté la motion que le Comité exécutif retire immédiatement sa demande d'accréditation pour permettre à un comité spécial d'étudier toutes les formes possibles de la négociation collective. On a demandé aussi que le comité présente ces alternatives à des séances extraordinaires de l'association, et que l'on permette aux membres de choisir entre les alternatives à un scrutin secret.

A l'heure actuelle les affaires en sont restées là. Le Comité exécutif a retiré sa demande d'accréditation et est en train de formuler des propositions spécifiques sur la négociation collective qui seront présentées aux membres à une séance extraordinaire le 21 novembre.

Si le lecteur reste confus devant cet imbroglio, sa confusion répond à celle de la plupart des membres de l'Association des professeurs. Depuis le 14 février jusqu'au 2 mai l'Association a fait des progrès énormes dans ses efforts de syndicalisation. Peut-être allait-on trop vite. Le deuxième acte du drame a commencé le 19 septembre au cours d'une séance où ont été renversées beaucoup des résolutions adoptées au printemps. Mais tout n'est pas perdu. Il est clair maintenant que la plupart des professeurs sont en faveur de la négociation collective, quoique pas nécessairement par la voie de l'accréditation. Même l'administration,

*Suite à la page 6.*



## BC Universities to share NDU Facilities

The future status of the University of Notre Dame of Nelson has been clarified by an announcement made by B.C. Education Minister Eileen Dailly last December 18. The Minister said that the university facilities will be made available to one or all of the three coastal provincial universities — UB, University of Victoria and Simon Fraser — for the use in their own degree-granting programs. She emphasized that the students would still be able to pursue a four-year degree program at the Nelson Campus.

The transition process, which is expected to take until July 1, 1976, will be managed by the provincial

Universities Council, under the direction of the newly appointed administrative officer, Dr. Walter Hardwick.

Dr. Hardwick will work with Universities Council Chairman William Armstrong and representatives from the four B.C. universities, with arrangements for the transfer of University property made between NDU's Board of Governors and the Universities Council. Meanwhile, provincial funding of Notre Dame will continue at its present level, and all university courses and programs will continue at least through to the end of the 1974-75 academic year.

## New Women's Journal

A new women's magazine is being planned, designed and produced by members of the Interdisciplinary Women's Studies program at Acadia University in Nova Scotia. ATLANTIS, edited by Donna E. Smyth with help from Maureen Archer, Margaret Conrad, Carrie Fredricks, Lethem Roden, Lorette Toews and Lois Valley-Fischer, will be published quarterly, with the first

issue appearing in September 1975. Each issue will include 2-4 articles, book and film reviews, along with graphic work and photography. All inquiries, contributions and subscription orders should be addressed to Donna E. Smyth, Co-ordinating Editor, ATLANTIS, c/o English Department, Acadia University, Wolfville, N.S.

## Church of Scientology drops suits against libraries

The Church of Scientology, reported in the last issue of the CAUT Bulletin to have threatened various university and public libraries with legal action unless books critical of the religion were withdrawn from library stacks, has dropped its libel suits against Hamilton and Etobicoke public libraries.

In a letter to Bernard McNamee, Canadian Library Association executive director, a Scientology spokesman said that both the church and the CLA had "parallel interests". "We agree that the libraries should be free to circulate literature in the public interest of free speech, and that intellectual freedom, a basic tenet of our creed, must be upheld. So in order not to involve the CLA in needless litigation, we have decided that libraries should be free to circulate whatever literature they please, providing all viewpoints of the subject are presented." The correspondent asked the libraries carrying

books "unflattering" to Scientology to also circulate material by Scientologists or their supporters.

The original threats of legal action against university and public libraries succeeded in having the books—*Scientology: The Now Religion* by George Malko, *The Mind Benders* by Cyril Vosper, *Inside Scientology* by Robert Kaufman and *Scandals of Scientology* by Paulette Cooper—removed from the shelves of at least one public library and two university libraries, Sir George Williams (Concordia University) and St. Mary's University.

Now that the suits have been dropped, both St. Mary's and Sir George libraries are placing the books back into the stacks, adding, at Sir George, material which is not critical of the religion.

However, the withdrawal of the threat does not guarantee that the Church or any other organization will not, in future, use similar coercive methods and thus the problem remains unsolved.

To try and amend the situation the CAUT is currently soliciting legal opinion on the problem raised by the suit of the sort threatened by the Church of Scientology, and the actions that might be taken to counteract this, possibly through legislation.

And the CAUT has also initiated contacts with the CLA and The Canadian Association of College and University Libraries (CACUL) to discuss common action that may be taken if similar threats to libraries or individual librarians occur in the future.

# Discrimination against Women still common in universities

Universities are taking steps to remove the more overt means of discrimination against women academics, but there is evidence that covert discrimination continues to mount.

This was the general opinion of western Canadian Corresponding Members of the CAUT Status of Women Academics Committee who met in Edmonton last November. Delegates representing 13 Western universities agreed that there are still wide differences between an institution's stated policies and their practice and application.

They agreed that most universities report that anti-nepotism regulations are either non-existent or that little discrimination on the basis of family relationship is found in hiring practices. However, few universities provide regulations which would create review procedures to guard against such practices. Professor Margret Andersen, Head of the CAUT Status of Women Committee and Professor of Romance Languages at Guelph University recommended to members that they press for proper guarantees. She referred to a recent case where the Human Rights Commission had condoned hiring on the basis of family relationship, notwithstanding government regulations against discrimination on the basis of either sex or marital status.

Most universities reported that ad hoc procedures governed maternity leave, but only two universities had written policy statements. Only one of these, at Notre Dame of Nelson, is contractual.

In other areas, spurred on by successful pressure from women's action groups, the universities are beginning to seriously examine the degree of discrimination in salaries paid. Recent developments indicate that some universities have begun to provide for amelioration of the effects of historical discrimination—discrimination based on the fact that women begin their careers with lower initial salaries than men in general. And, of course, women also have suffered as a result of career interruptions, resulting in delayed increments and promotion.

The committee also discussed the problems of employed women in the face of more covert discrimination and cited the latest enrollment patterns which indicate that graduate schools have many fewer women in comparison to undergraduate enrollments. It also suggested that a major effort to correct historical role-

perceptions is still required, and used statistics to show the small number of women engineering students across Canada as an example.

The meeting saw the committee endorse a three-fold program for action. It called for women's groups and faculty associations to continue pressures for the establishment of formal policies which would ensure the elimination of overt discrimination, suggested that fact-finding studies of salary differentials be undertaken and review procedures instituted to rectify historical inequities.

The committee recommended lobbying the government to ensure that discriminatory legislation, particularly in the area of employee benefits be eliminated. It also endorsed the CAUT Board support of unisex actuarial tables and proposed to conduct an active campaign in Western Canada to persuade governments to require their use.

And it followed up with a far ranging list of activities for possible early action. Members suggested further examination of the effects of the affirmative action legislation in the USA; deplored the inadequacy of day care facilities at universities, and suggested that university Boards of Governors should recognize their obligation to provide, as a minimum, space, utilities, and perhaps start-up costs for such facilities.

The delegates also called for an analysis of school textbooks to provide for revision and elimination of sex stereotyping; the formation of committees to review both enrollment and hiring practices, and continued lobbying action at the university and government levels.

The committee expects to draft a set of formal resolutions for submission to CAUT Executive and Council.

### THE UNIVERSITY OF WESTERN ONTARIO

#### Department of History

1. Lecturer or Assistant Professor.
2. Ph.D. or near, minimum requirement.
3. One-year leave replacement appointment expected in mediaeval and early modern Europe.
4. Salary dependent on rank and qualifications.
5. J. N. Thompson, Chairman, Department of History, The University of Western Ontario, London, Ontario N6A 3K7.
6. Feb. 15, 1975.

### THE UNIVERSITY OF WESTERN ONTARIO

#### Department of History

1. Assistant Professor, possibly Associate.
2. Ph.D.
3. One-year leave replacement in American history, preferably colonial period. Ability to teach Canadian-American relations an advantage.
4. Salary dependent on rank and qualifications.
5. J. N. Thompson, Chairman, Department of History, The University of Western Ontario, London, Ontario, N6A 3K7.
6. Feb. 15, 1975.



## Review renewals of probationary appointments

Sir,

I was pleased to find in the June, 1974 Bulletin the "gloss" the AFT Committee has prepared on the "renewal of probationary appointment" policy statement. In what it says, I find it excellent. However, fortified by an experience now in three complicated cases, I think there are at least four questions which should be still further elucidated.

(1) "Opportunity to present written or oral evidence", and "reasons in writing".

I found in two cases that the problem was not that "reasons" were not adduced but that, in my view, and ultimately in some third party's views, the reasons were unreasonably vague. In both these cases, the individual was permitted to "answer" the "reasons", both orally and in written form. However in both cases, the departmental committee received this testimony in silence and refused on principle to enter into a discussion, asserting that they were not required to "debate" with the individual. In practice, this amounted to stonewalling (to use a current phrase) and totally vitiated the utility of presenting the additional evidence, especially since in both cases the probationer desired further specification of the allegations in order to speak to them. It seems to me necessary to assert that the department is required to enter into some reasonable amount of discussion with the probationer as to what sustains the negative allegations.

(2) "Reasons in writing", and "suitable provision for appeal".

I have had two extraordinary things occur. In one instance, a member of an intermediate appeals body questioned the propriety of the probationer's submitting to the next body, an arbitration tribunal, a copy of the report of the intermediate body (which copy had been supplied to the probationer by the intermediate appeals body) on the grounds that it should have been considered "confidential".

In a second instance, the probationer has been refused a written copy of the judgment of an outside arbitration group submitted to the university administration although the probationer and academic advisor were permitted to read a copy of the report.

It seems to me that at least two things ought to be made clear:

(a) Just as the probationer has the right to "reasons in writing" from the department, he has the right to a copy of the report of any subsequent appeals body or arbitration tribunal.

(b) Since the confidentiality of such reports exist primarily to protect the rights and reputation of the probationer, he or she should be free to submit such reports as evidence in subsequent hearings.

I do not raise in this context the still larger question of whether or not final reports of ultimate appeals bodies should not be generally available to the university community, in order to

create a body of "case law". I believe they should, but I can see that this is a complicated issue and merits fuller reflection before issuing a position paper.

(3) "Proper consideration."

It should be reiterated here, what is stated elsewhere, that anonymous evaluations of academic competence are "improper" modes of judging a colleague. In one case, the department chairman went so far as to keep anonymous the names of the evaluators from the promotions and renewal committee itself.

(4) "Evidence of bias or inconsistency."

You would do better to have two "glosses", one for each, for in this one, the problems related to "inconsistency" get lost.

Of the three cases, in two, the department contested the legitimacy of ever requiring at all comparison of practice vis-a-vis the probationer and others in the department. The review bodies rejected the claim, but this matter is not really dealt with here, except by inference.

In the third case, the department accepted the legitimacy of comparisons in theory but tried to "stack the deck" by comparing only with the single most respected assistant professor in the department. Once again the appeals body rejected this distorted practice, but the CAUT statement eludes the issue.

I would think there should be a general statement indicating that the probationer has the right to be treated consistently with other "probationers", as revealed in the recent history of the department vis-a-vis these others, and that the pattern of behavior revealed therein should serve as a guideline for the de facto criteria of judgement of the department.

I hope someone will wrestle with the four issues I have raised, and that some further "gloss" will appear somehow.

Immanuel Wallerstein  
McGill University

### NOTE

*The Academic Freedom and Tenure Committee of the CAUT is in agreement with the comments contained in parts 1, 2, and 4 of Professor Wallerstein's letter. There is, however, a possible inconsistency between section 3 of the letter which implies the unacceptability of anonymous evaluations of academic competence and the provision in Section B of the CAUT Policy Statement on the Release of Information on Faculty Members (CAUT Handbook, 1973, p. 94) that a faculty member may be provided with an unattributed summary of letters of reference and evaluations obtained as part of a consideration for appointment renewal or tenure plus a list of replies. The Academic Freedom and Tenure Committee will consider this possible inconsistency and will modify its policy statements if it seems appropriate to do so.*

## Apply principles universally

Sir,

The present writer does not see the moral issues as being quite so self evident as H. Merskey does in "Scientific freedom and the Soviet Union" (CAUT Bulletin, October, 1974).

The principle that Western Scientists should "be apprehensive... lest they give help to the oppressor" must have universal application. Merskey's major concern is specifically the Soviet oppression of those "who have sought to leave for Israel." The moral principle must be applied to that part of the problem also.

Scientific research in Israel is perhaps more closely allied with the military than in any other country. The military is the means whereby the colonial regime enforces its discriminatory policies against the native

non-Jewish Palestinians—who are effectively barred from scientific education as part of general disfranchisement. Thus to support the right of Soviet scientists to emigrate specifically to Israel is to support the increased capacity of that nation to oppress.

While one must agree that all persecutions cannot be opposed simultaneously, on the other hand one instance of persecution cannot be viewed entirely in isolation from another case of oppression with which it has a contributory relationship. There is a moral dilemma, and its solution does not lie in ignoring it.

Ray L. Cleveland  
University of Regina

## CACUL explained

Sir,

May I bring to your attention, on behalf of the Canadian Association of College and University Libraries, what I am sure is an inadvertent error in the CAUT/ACPU BULLETIN of October 1974 (v. 23, #2) where on p. 4 under NEWS IN BRIEF, "Collective Bargaining for Librarians," you note in paragraph 2 that, "CACUL is a body which represents libraries, not individual librarians." This is not so. Article 3 of the CACUL Constitution ratified last June notes under Membership, "3.1. Membership in the Association shall be open to personal, affiliated, institutional and honorary members of the Canadian Library Association as provided for in the By-Laws of this Association." In sum, CACUL is an organization composed of individual members

with provision for institutional membership.

Helen McGregor Rodney  
President, CACUL

### THE UNIVERSITY OF WESTERN ONTARIO

Department of History

1. Lecturer or Assistant Professor.
2. Ph.D. or near, minimum requirement.
3. One-year leave replacement appointment expected in pre-Confederation Canadian history.
4. Salary dependent on rank and qualifications.
5. J. N. Thompson, Chairman, Department of History, The University of Western Ontario, London, Ontario N6A 3K7.
6. Feb. 15, 1975.



## Caution urged on collective bargaining

Sir,

Your special report of September was a valuable contribution to the debate on collective bargaining. I particularly appreciated Marie-Claire Pomez's article and Professor Debicki's Vademecum.

I thought it unfortunate that you introduced the report with a mixture of fact, half-truth, innuendo and polemic masquerading as an objective "state of the nation" review. Professor Savage's contribution may be summed up in the words of the "Biggles" script: "If it is not libelous, it is probably grievable and certainly incomprehensible." The article is hardly worth a detailed comment — although I am ready to make one if space is available. It does, however, raise some questions about the attitudes of the CAUT towards collective bargaining.

The CAUT guidelines, as amended in March 1974, seem positive but essentially neutral.

"The CAUT recognizes that collective bargaining can be an effective means to obtain its objectives..."

The CAUT is ready to work with faculty associations which wish to pursue a collective bargaining course. The CAUT does not, I understand, thrust collective bargaining upon its members. The statement on the back page of the September *Bulletin* uses different words — which may or may not be significant.

"CAUT is committed to collective bargaining as a means of securing the goal of the Association..."

The Executive Secretary himself seems to have moved to a belligerent position. Even if one sets aside the martial metaphors, Professor Savage's tone is aggressive. He clearly sees collective bargaining as the answer to dealing with "problem" administrations and boards. And he has stated elsewhere that he sees no essential conflict between collective bargaining and shared authority models. I disagree, for reasons which I outline in U.N.B. *Perspectives*, September 23, 1974. And I regret seeing the CAUT make a major shift in policy, less than 10 years after Duff-Berdahl.

I hope you will continue the debate on collective bargaining, but with more consideration of the arguments against. Perhaps the most balanced view in the September issue is that of Professor Debicki. Although a personal strong supporter of collective bargaining, he discusses the philosophical dangers and practical difficulties.

Professor Savage might emulate Professor Debicki's approach. I suggest, though, that he is too personally involved in the procedure (witness his participation in the Saint

Mary's bargaining) to present an objective picture of the state of the nation. There must be others in the CAUT who can.

Jeffrey Holmes  
Halifax, Nova Scotia

Donald Savage replies:

*Since Mr. Holmes's letter is itself mostly innuendo and polemic, there seems to be little to answer. He raises only one concrete point, namely the effect of collective bargaining on university governance. He asserts without any proof that collective bargaining is incompatible with a continuing role for the faculty in university governance. The only research that I am aware of is by Joseph P. Begin of the Institute of Management and Labour Relations at Rutgers who has studied the impact of collective bargaining on governance at a number of American institutions where collective agreements in fact exist. He concludes that the erosion predicted by Mr. Holmes has not taken place. Furthermore he concludes that where senates are perceived to act in a rational and constitutional manner and to solve problems, they will continue to do so. Where they do not, their powers are likely to be superseded by the terms of collective agreements. "The evidence to date suggests", he writes, "that where traditional systems of governance have been an integral part of the structures and of the expectations of the participants of a particular institution, it is not unreasonable to expect that the collective bargaining system which evolves will reflect and reinforce these contextual factors."*

*Mr. Holmes is more than a little parti pris himself since he was from 1967 to 1971 a senior employee of the AUCC and is now directing the Atlantic version of that operation. I would find the protestations of members of the AUCC and the AAU more convincing if they had, in fact, over the years committed themselves to certain obvious steps to make the existing arrangements fair and equitable — such matter as binding arbitration in dismissal cases, proper appeal structures in cases of denial of tenure or, on another front, the supplying of all financial information of the local faculty association. Yet some of the members of Mr. Holmes' present organization categorically refuse to provide all financial information to the local faculty association, do not have grievance procedures with any mechanism for final resolution other than appeal to the president or the board of governors and quite clearly do not intend to change if they can avoid it. Those who talk about collegial government frequently seem to practice the most old-fashioned management techniques.*

Donald C. Savage

## Double standard legitimized

Sir,

It is regrettable that you did not include a tabulation by marital status for male progression through the academic ranks in your report on the findings of the study of the Carnegie Commission (CAUT-APCU Bulletin, 23, October, 1974, p. 3). It is especially so since the Report of the Commission is not yet available to some of us at our universities.

How does the Commission explain the fact that only 70% of single women achieve the rank of professor compared with 85% of the men? Do both married and single men have the same rate of achievement? If single men (few as their numbers must be) are more like single women in their achievement rates, then it might behoove the Commission to view the situation from the perspective of male non-academic privilege rather than the "non-academic restriction" of females.

From the few facts available it is to be expected that married men have a career advantage over single men, as well as over both single and married women. As Professor Lester, an economist, should know, a wife is a most valuable financial asset to a man's career whether she is employed outside of the home or not.<sup>1</sup> Furthermore, the extremely unbalanced and asymmetrical contributions of in-the-labour-force husbands and wives to home-making tasks means that wives provide to married professors that most valuable of the resources required in the pursuit of a successful career. I refer, of course, to TIME. Husbands, not to be argued against as an economic asset to wives, do not make a comparable time contribution to married female professors.<sup>2</sup>

Contrary to the Commission's implications, the married academic woman is not handicapped by her marriage, which relationship must be presumed to be equally rewarding to women and men until proven to the contrary. What does limit her is having no wife, which appears to be the case also with the single woman although to a lesser degree. Is it true

of single men too? If so, it appears just as logical to recommend that universities should reduce the non-academic privilege of married males as to conclude that women should avoid non-academic restrictions on their careers.

At any rate, there is not much logic to be found in the Report as interpreted by the CAUT article. Is it not a *non sequitur* to say that what disqualifies women is not their academic background or training, but rather their marital status, and then to conclude that what is required is to provide more women with academic training (i.e., increase "the supply of qualified... women at the initial level of academic employment")?

When the Carnegie Commission, with the weight of all its prestige in the field of education, attempts to legitimate a double standard of marriage for academics which already exists *de facto* in the universities, it seems safe to hazard that "affirmative action" programs have been very successful indeed in counterbalancing the non-university advantage to married men which their wives have so long provided!

E. M. Nett  
University of Manitoba

<sup>1</sup> Canadian census data for 1961 show income differentials between married and single males at all ages, in favor of the married (male head as only income earner). The peak of the difference is at ages 35-44 years when the difference is double that for men under 25 years. These data can be found in Jenny R. Poduluk, *Incomes of Canadians*. Ottawa: Dominion Bureau of Statistics Monograph, 1968.

<sup>2</sup> According to my estimates, the average wife releases 24.5 hours a week more time to her husband than the average husband does to his wife when she is employed outside of the home. Thus a wife enables the married male professor to add that much time to a legal minimum of 48 hours per week, which totals 72.5 hours in which to teach, read, conduct research, write, male-bond, and recreate, all of which activities may be important in achieving the rank of professor by the age of 45, or 20 years after the first appointment. The married female professor can expect to spend 48 hours a week on her job, and another 35 hours a week on homemaking. These figures are based on the average time spent on homemaking, excluding child-care, by the employed husband and employed wife with two children, 6-16 years of age. From the calculations of Kathryn E. Walker and William H. Gauger, "The Dollar Value of Household Work," *Social Science, Consumer Economics and Public Policy Information Bulletin* 60, Cornell University, Ithaca, N.Y., 1973.

### Syndicalisation...

dans une lettre du 11 octobre, a accepté le principe de la négociation collective. Une cinquantaine de professeurs ont révoqué leur formule d'adhésion, mais 850 (plus de la moitié des professeurs) restent sur leur position. On n'attend plus que le dénouement du troisième acte.

JAMES PANTER  
Department of French  
U.B.C.

Décembre, 1974.



Originally I was asked to address you on the topic of evaluating teaching in the university and a suggestion was made that I bring along one or more examples of questionnaires which faculty members might use. I came very close to giving into that second request but I ultimately decided not to.

I will try to do two things in this presentation. First, to explain why I did not bring along any questionnaires and second, to explain why I think the two requests—discuss the evaluation of university teaching and show us some questionnaires in fact are mutually incompatible.

As in any teaching I might well fail to achieve these stated goals. On the other hand it is not my intention to create any impression that I am being entirely original in what I will say to you. My colleagues at the Centre for Learning and Development, on the CAUT Teaching Effectiveness Sub-committee, and others, have said all these things before. I simply believe that the message bears repeating.

I think, however, that what I would like to accomplish most is to provoke you into asking some questions and to help you to ask some of the right questions. And if I remember the definition correctly, my carrying a briefcase and coming from more than fifty miles away gives me the right to be so presumptuous.

Last December, 1972, the CAUT Professional Orientation Committee, which was the predecessor to the committee which I chair, published its annual report in the *CAUT Bulletin*. It is a very good, yet brief summary of the state of the art and science of evaluating courses and teaching, by means of the student opinionnaire. It says many of the right things and here are two examples. First: "Evaluation questionnaires of the type we are discussing here measure only the attitudes of the students towards the class and the instructor. They do not measure the amount of learning which has taken place, nor do they measure changes in behaviour, or even changes in attitude." Second: "Some forms have established validity; they really do measure what they purport to measure. But it should be borne in mind that this validity extends only to students responses and not to faculty or administrators. For this reason, the results of such evaluation are only a partial reflection of faculty teaching performance. And any evaluation of teaching should not be limited to this single technique." Well, if you have not sensed it yet, I am being a bit cynical. And I need make no apologies to the author of that report, Chris Knapper, or to the rest of his committee.

They understood the thanklessness of their task. The committee was set up to look at important questions such as training of instructors in their future or present role as university professors and the initiation into the traditions of academia. Six months later, the CAUT Council specifically requested a report, "as soon as possible" on evaluation by students. The report goes on: "Thus since the beginning of this year, the committee has interrupted its work on the broad overview of teaching effectiveness and has concentrated instead on one aspect of that problem, mainly the question of student evaluation of teaching performance."

#### Do attitudes matter?

Let us consider the two things I quoted at the start. The first one is that opinionnaires only measure attitudes. Well I ask you, do attitudes matter? I ask you to consider how important are student attitudes towards courses they have completed and the instructors who taught them. If you attempted to defend some importance to such attitudes (I would certainly do so), then what is the relative position of such attitudes among all the

# Moving beyond the course evaluation questionnaire in evaluating university teaching

Bruce M. Shore

priorities one might have as educational goals. Don't be misled by my taunting. I would say sometimes high and sometimes low. What we have to avoid are single answers to the whole question. They (attitudes) are very high priority for a first course in a new area, where one especially seeks to recruit student interest. But it is probably quite low in advanced upper-year professional courses. My point is that the priority of student attitudes is not universal. It would be naive to deny their place, but equally naive to let them preempt all other concerns. It is not enough, however, to simply remind the reader that student questionnaires only measure attitudes.

Consider, if you will, who is likely to read a report on evaluation by students. First, of course, the converted. Those of us who have a commitment to accountability in higher education. I'm talking about staff. The second group of people who will read such a report, will be people looking for a solution: professors and especially administrators looking for a magic solution to the evaluation of their teaching and others. My point is that there are no magic solutions. The second selection I quoted from, *The Professional Orientation Committee Report*, stated that opinionnaires might well ask the questions which interest students most about instruction, but they might not necessarily do so for professors and administrators. The latter are likely to ask questions that opinionnaires do not answer. For example: Did students learn? Did the course, if it is a prerequisite to other courses, adequately prepare students for this later course? (You can't ask a student in a course now, if the course he's taking has prepared him for a prerequisite to the course he has to take next year. And the only reason he

(Transcript of a lecture delivered to the Dalhousie Faculty Association, Halifax, Nov. 1973)

might be taking that course is because the calendar says it's a prerequisite.) Did the course cost too much in the terms of special equipment or materials? The report then admonishes its reader not to rely on student opinionnaires in the evaluation of university teaching. That is true, they should not. But they *are* so used and this use constitutes an abuse.

#### Abuses

I want to be careful about what I consider an abuse. There are two events that I am talking about. First, relying exclusively on opinionnaires in the evaluation of teaching. Second, seeking out to create a more comprehensive evaluation strategy by beginning with a course questionnaire. These latter cases are abuses because the efforts go no further. The efforts stop here because a course questionnaire is the easiest way out. Its very versatility makes everyone from student to chancellor happy with the (dangerous) little bit of information. By its physical intrusion on time, and the apparent high relevance and high interest of the questions posed, it acts as a mollifier of serious doubts.

Opinionnaires allow the compilation of endless fancy charts and tables (and this is a part-time statistician talking to you so I can say things like that) sometimes done on the computer, which only adds to the mystique and which nobody looks at.

I just received the Dalhousie anti-calendar for example. I was on the verge of commending it for omitting students comments, but then I looked ahead on page 10 of the introduction and noticed that space for comments is among the "improvements" contemplated for next year.

How many readers of evaluation results examine the numerical data about courses? How many read the comments? Which do you find more useful, the tables or the comments? It is almost a rhetorical question. The comments almost always win, yet they are the one part of an opinionnaire that is least adequately validated. Questionnaire designers can settle on 20 to 50 questions they spend months developing, then throw in a request for last minute thoughts. And the reader gives any attention at all to these comments. That is an abuse. It is an abuse that goes on in every promotion and tenure committee that ever has access to both kinds of data. Interesting to read, I agree. But why go through the ritual of an "objective" evaluation procedure only to destroy it by even asking such open-ended questions?

I'd like to wind down my remarks by taking the eight specific recommendations of the Professional Orientation Committee Report, praising the intent of each, and criticising the effects.

#### CAUT Committee Report

The first recommendation was: "Evaluation by students should be encouraged as a means of providing faculty with feedback concerning student attitudes to teaching performance." I think it is great to provide channels for such communication. One problem with questionnaires, unless designed by the professor himself, is that they give everyone else the same feedback. The publicity breeds resentment, gets backs up, and acts as a deterrent as often as an incentive to the professor to improve his teaching. There are alternatives to achieve this feedback. Large classes can elect course committees which meet weekly with the instructor to make suggestions about the course, to indicate where student problems remain undetected by the instructor, and even to congratulate him on things well done. Instructors could hand out check lists at each class



with some main points listed for students to anonymously return, indicating their problems. This gives the instructor the chance to clear up problems as quickly as possible.

The second recommendation: *"It should, however, be recognized that even properly constructed evaluation forms have many limitations, and that they are only one source of information about teaching performance."* The literature on evaluation of teaching is not one of folk tales, of reminiscences of what somebody did in college or university. Questionnaires look easy to make. They are not. Like good examinations they require skills to produce. Trial and error are not adequate teachers, because those are real students suffering the errors. The literature on the evaluation of teaching is a technical literature. That does not make it, however, incomprehensible. On the other hand, it is not a weekend's light reading. The problem with the second recommendation is that the other sources of information that it refers to are even more sophisticated and often require even more resources to tap. There are exceptions, however. There are some very simple but useful data that every instructor can collect. For example: can students get hold of the materials you claim are available to them? Now that's not an opinion item, but something you observe by going out and physically seeing if they can get the materials. Are they lined up at the library and the book you put on reserve is not there? Did you or an assistant check that every book on your reading list was in fact in the library? Are there enough stations in the audio-visual laboratory? I would ask these and other management questions early and often, long before worrying about how well prepared I appear to the students. And I hope you can see what tending to such matters will also do to such ratings.

The third recommendation: *"Where student evaluations are used the instruments should be as reliable and valid as possible."* Let us just say they must be reliable and valid; if they are not, don't use them. The advice not to use untried forms in this recommendation is sound, and I especially like the implication that the committee clearly perceives situations where questionnaires are not used.

Recommendation 4: *"The use of results from student evaluations of classroom performance, to provide for decisions on the granting of tenure, promotion or merit increases, should be treated with extreme caution."* I would go so far as to suggest that any such evaluations, carried out with the avowed purpose of improving instruction, should absolutely not be made available to anyone deciding on promotion or tenure. Completely separate evaluations should be carried out. In course improvement evaluation, one hopes to amplify differences to make diagnosis easier. The direct analogy is to diagnostic testing in remedial teaching. The tester is doing his job well when he exposes real differences. Evaluations for judgement are different. In an ideal course, everyone gets perfect grades at the end. Every instructor takes considerable pride in uniform high performance by his students. The aim is not to identify weaknesses at the point, but to demonstrate competence. And you cannot do the same task at once, without affecting trust. If you use results intended to show up weaknesses so that you can ameliorate them, and you then take that same data and give it to a dean, you will not be trusted the next time you come along to help with the instruction. You close the doors.

There are some blatantly obvious clues about the real purposes of an evaluation. Who gets the results is one hint. (If it stops at the professor's door then you know it was for the course improvement; if it goes anywhere else, it wasn't.) Another is when the evaluation is carried out. An argument for course improvement is much less convincing at the end of a course than in the middle. (CLD is now, in 1975, conducting research on the effects of this timing and claims about the purpose of the evaluation on the actual replies given by Students.)

Recommendation 5: *"Evaluation procedures, to be effective, must have strong faculty involvement in*

*planning, administration and interpretation of results."* Quite simply, don't let someone else do the job for you. The more "they" run the show, the greater "their" claim on the data. The initiative of the individual professor should govern further use of the data. If a promotion committee wants more than the good things you send along—let them get it themselves.

Recommendation 6: *"Results of evaluations should be provided to the faculty member concerned."* There's great irony in the need for this recommendation at all. It says a lot about how evaluation results can be abused. It says that some people don't get the results of evaluations on them.

Recommendation 7: *"While it may be perfectly reasonable for students to carry out evaluations for their own purposes, such evaluations should under no circumstances be used by university administrators as the principle means of assessing teaching performance."* There is only one reaction to that—if they are available they will be used. There is no doubt they will be available and opposing them is looked down upon at some institutions, and contrary to senate regulations at others. The best defence is a good offense. Have something else ready.

The final recommendation, number 8: *"Instead we suggest that an active concern by faculty in the improvement of teaching and their readiness to carry out valid evaluations of their own performance will render the information provided in anti-calendars redundant."* I have no complaints about that statement. I hope you'll see the humour in the following situation. When the report with eight recommendations was put before the CAUT Council, I understand that only seven were approved, and the last was dropped. Before ending on a more positive note, then, let me read you the last two sentences of the report: "Faculty Associations should put pressure on administrative officers not to rely on the results of student initiated evaluations for their own purposes. The committee warns, however, that unless some of the positive steps recommended earlier in this report are implemented, those responsible for assessing teaching performance will use whatever is at hand however inadequate it proves to be."

This commentary on commentaries really only begins to scratch the surface of the systems level questions possible. I will conclude with my own single recommendation, and a very brief outline of two CAUT activities intended to deal with some of these larger and smaller questions. My recommendation is simple—an indefinite moratorium on opinionnaire testing. BAN THEM ALL! Forget they ever existed!

#### What is ahead?

The first positive step underway is the revised mandate of the teaching effectiveness sub-committee. We are going to try to draft a handbook dealing with matters over which the individual instructor has some control, by which he can build a case for teaching effectiveness; a portfolio of evidence that he is a competent teacher. We will, at the same time, try to come up with strategies for convincing administrators to accept this kind of data. The idea is not to list the things an instructor must do. Rather, the aim is to create a larger selection of such types of evidence that any one instructor could use himself. To suggest how each might be most appropriate, and to guide their use. The principle of completely individualizing the process would be pursued. It may prove to be an impossible task, but we'll try.

The second positive front is a book in preparation under the auspices of CAUT in cooperation with the Centre for Learning and Development on the evaluation of teaching in higher education.<sup>1</sup> This book is not a mister-fix-it. It will contain little on how to do it, but it will fill a large gap. Few people have looked at the larger questions of evaluation and analyzed in depth the interplay between the different forces at work: the multiple purposes of evaluation; why are you evaluating; the consideration of teaching and other evaluations in promotion and tenure review; and the combining of informa-

tion from various sources. And there's no single answer. It varies from individual to individual.

*Following the lecture there was a short questions and answers period.*

\* \* \* \* \*

QUESTION: I wonder if you would have a comment to make about evaluating teaching in terms of content and is there any hope to discuss this when one is not teaching a standardized course?

SHORE: I'm not particularly interested in the question of whether a particular professor is better than another particular professor. In fact, I don't think that question matters at all. I think it's not a question that professors should be asking. I am interested in the question of how does a professor provide evidence, for himself first of all, and for persons to whom he feels accountable to show that he is a competent teacher.

I think that can be done. I think what you're asking me is, can somebody who is an expert in measurement and evaluation, answer the problem for the anthropologist and the chemist and the historian. And the answer is no, he can't do it alone, but yes he can do it if he works with the anthropologist and with the chemist and with everybody else. And we have certainly done that sort of evaluation development, custom designed to suit the people who are involved. Problems differ greatly. You might be teaching large undergraduate classes of introductory courses, you might be teaching small graduate seminars. The needs of the students are different, their wants are different, the content might differ greatly. And so, yes it is possible to do together.

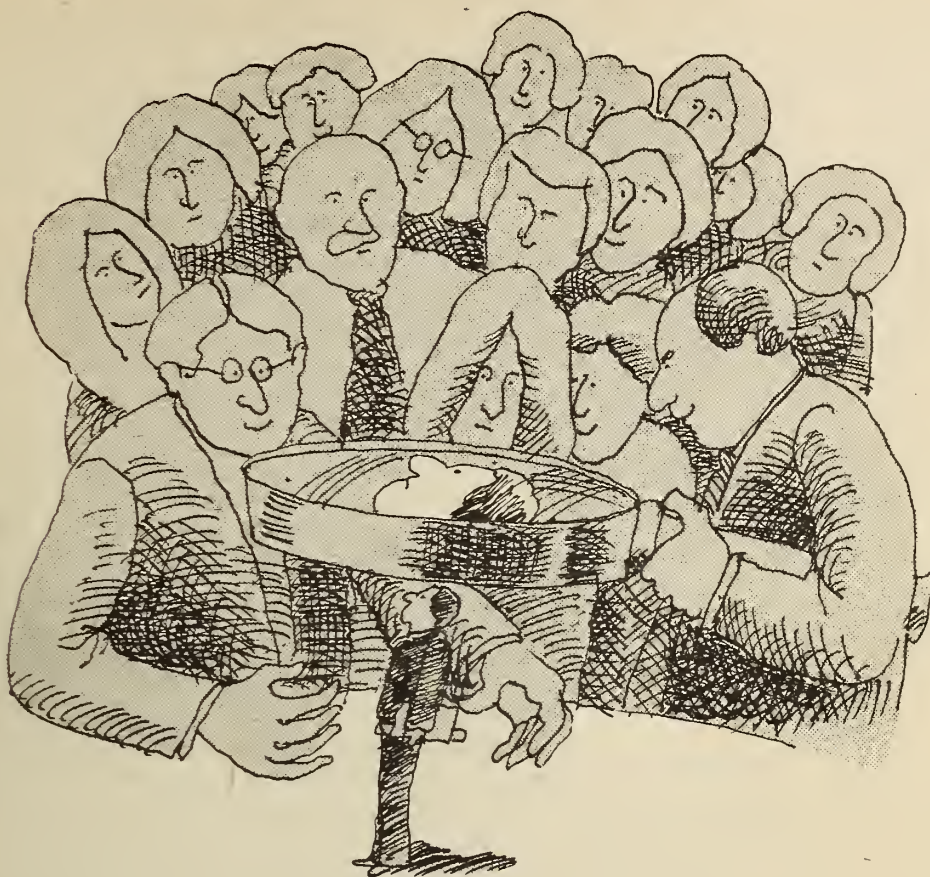
QUESTION: Is it possible in principle to demonstrate both validity and reliability without making a large scale research project for each small course?

SHORE: There are different ways of approaching the question and I think in general the answer is yes. It's focused around agreement on what you want to accomplish with that course. In other words, if you have something you wish to accomplish, it's obviously something concerning the students. It may be something they will know and be able to repeat back to you. If it is something they will be able to do, you can turn them loose in the community to carry out a task and see that they come back with the task well done. It might be something for them to create (to build a model if they are chemical engineers), and you know you've succeeded if they do those things. It's really not enough to say "when my students succeed, I can smell it". I once had that response from a colleague and so we just kept on talking and working with that part of the statement, "Smelling success." We were able to define what he meant. It doesn't mean we can lay everything out, as I said at the beginning of my talk. You always achieve things you never set out to achieve and perhaps one of the good signs of teaching is recognizing those; saying look what else we accomplished. Not taking credit for it—we don't have the right to do that, but recognizing that the students have done something good and giving them credit for it.

But certainly if you have some major goals that you wish to accomplish and if you can know how to recognize them when they happen, then when they happen, that's validity. And reliability is part of that. You can't have something really measuring what it is supposed to, if every time you measure it doesn't come out the same,

QUESTION: I'd like to combine an observation with a question. You made a comment, that it seems a terrible shame that after comparing, developing and validating an objective questionnaire or opinionnaire, sometimes people tack on one or two open-ended questions which have not been validated and you are very strongly against this. Certainly on an intuitive basis it seems that is a very





appropriate response. However, I have taught at a number of universities which have evaluation systems that range from very highly subjective ones at one extreme, of having the students fill out and complete the open-ended questionnaires which are then analyzed by certain different committees which form consensus opinions and write down what they seem to think the consensus is, to universities where there are very well researched multiple choice computer-tested and computer-validated questionnaires. And my personal observation has been that at one extreme, I refer to Western Reserve University where there was, until the merger in the late 1960's, an almost totally subjective questionnaire. The questionnaire itself was virtually universally acclaimed. Professors felt that it represented very profoundly the content of their classes. Their colleagues seemed to feel that it reflected the performance of their other evaluated colleagues in terms of, you know, a colleague can evaluate another colleague's performance if he prepares students for your classes. That is one measure of teaching effectiveness. By that criteria, and the evaluations seem to be very realistic, the students seemed to feel that the evaluations gave an incredibly accurate picture of what they were getting into when they went to class. You know if professors were going to storm around waving their arms and whether they were blustering or whether they were really teaching. On the other extreme, I know one university, I will not mention it by name, which had an evaluation budget of \$25,000 a year, an incredibly elaborate, objective, well documented questionnaire, and nobody can make any sense out of it. It doesn't seem to accomplish very much. Is there any objective evidence that the open-ended questionnaire is less reliable than the more thoroughly validated questionnaire?

SHORE: We certainly are only beginning to be able to measure the multi-variant nature of teaching, and we don't yet know what the predictive value of most of it is. I have no evidence that the multi-variate-nature of teaching makes a single summing-up the most useful evaluating device. I do have evidence, from what other people have done, that when you take most questionnaires and boil them down, analyze them, you come up with a very, very important factor called: Do you like the

course? or Do you not like the course? And that runs through most of the answers to the other questions. It relates very highly with most of the other questions that you ask on an opinionnaire, even apparently factual questions. How many times you go to the library is not as reliable, and therefore valid, a measure of how many times students went to the library as having somebody there counting them. My next point is I don't deny the ability of students to recognize good teachers. For the students purposes, questionnaires perhaps do help them identify who is a good or perhaps a popular teacher. And I have at no point said that popularity implies "bag of wind" or "great actor and no content". I don't deny the ability of students to recognize teachers they like and teachers they don't like and that liking and disliking is from early teens, maybe even earlier, largely based on content competence and teaching ability. What I do question is the reliability of much of the results we obtain when we try to change those impressions into some kind of hard data. Tapping student knowledge of what is a good teacher, or what is not is very difficult.

A lot of questionnaires are universally acclaimed. I accepted that in my remarks. I said people like the results of questionnaires, especially the comments. That is partly because open-ended questions are easier to understand. There are a couple of hundred pages of tables in very small print in the Dalhousie anti-calendar and it doesn't have any students' comments, but it has some professors' comments and these are written in nice large pica size type. I don't have any evidence in my hand that open questions are less reliable but that's not the issue. The issue is what do you want to know from the evaluation? Why are you evaluating?

Open-ended questions are O.K. if you want simply an over-all impression as to whether they like the course or whether they thought it was good. And my biggest complaint in making that statement is that it makes the work in producing the other part of the questionnaire completely redundant. I'm responding to the anomaly in the situation of going to the trouble of creating a reasonably sophisticated measuring device and acquiring a lot of skill in doing so, and then having all the results from that ignored by another set of data. I'm complaining about

the imbalance in the use of this data as much as in the lack of the reliability about any opinion. But my point was very explicit in my remarks. Very little time is spent validating open-ended questions. We don't know whether asking the question of the same group again will result in the same answer. We don't know if it's reliable. I think, however, most questionnaires can defend the reliability of their objective questions. That's my point.

QUESTION: The point of issue I'd like to raise is that a long time ago the faculty rose up in anger because "they" were making capricious evaluations of their performance. The answer was to try to objectify or reduce the capriciousness of that evaluation. The outcome is what you've been talking about. You then said, if you want "them" to have data, let "them" collect it themselves. I suggest that that comment leads us back to where we began. I will now, if you take that seriously, be forced to hand on capricious evaluations. Can you advise me?

SHORE: I did say quite clearly that evaluations collected for different purposes should be collected separately. Everything in the technology, if I can use that word, of collecting data on teaching performance applies equally to collecting data for the purposes of making contract renewal decisions. When I say let "them" do it, I mean let "them" take the initiative. Let the administrators use the services available to them, use the expertise available to them, to do as competent a job in collecting information about teaching effectiveness as the instructor should use in getting information that he wants; as students should use in getting information they want. And the main point that the information that the students want is usually, "Is this a good, interesting course to be in?" "Did I like it; and if you think that you will like it because I liked it." Fine. That is not necessarily the information that will be used for the professor to improve his teaching. Neither will that be necessarily the most appropriate information for a dean to decide on whether somebody is a good teacher. It's *one* of the things. My criticisms were based on two things; that very often it is the *only* thing that is used and second, that even when the intention is to do something more complete, for example, to get evidence on student learning or on how much of the department's resources a particular instructor is using, that information should be collected for its own purpose, and separately.

QUESTION: In defence of the use of open-ended types of course evaluations for purposes of improving my own teaching: it's already been pointed out that the number of variables has not been defined, and I find that one of the drawbacks of the check-list or some other finite item, is that almost by definition, we are non-markable on most items we can think of. And they're not the things that we are particularly interested in. What we want is to either feel good about our performance (have it reinforced) or pick up on the weak things. We want the remarkable things. And so when you answer the open-ended questionnaire, ask for a strong impression, or just some comments, you can get some very useful things. Specific example: I once was teaching a course where I gave many short quizzes on the preparatory reading before the class. I would tell the students "Read this chapter and you're liable to get a quiz." Perhaps out of sixteen class meetings they had twelve quizzes but they didn't know for sure they were going to get a quiz. And when I evaluated the course, one student made one comment, and he said, "It's not realistic to expect us to study as well for a quiz we might get as for one we know we will get." Well from then on whenever I taught that particular course, I would just say, "You're going to get a quiz next time." And it was just one comment that was very helpful.

SHORE: There are two different kinds of student questionnaires. One is the standardized type. This is a large, widely applied single questionnaire, perhaps with some variation from department to department. It frequently contains a common section and a separate section for arts students, science



students and so forth. "Only arts students answer section B, etc." They are standardized in the sense that everybody gets the same thing, and they are usually created by a so-called outside agency. It might be purchased, it might be a commercial one, or it might be one that your faculty association or students set up a committee to produce.

There's another kind of questionnaire. This is created by the individual professor for his own use, and violates none of the situations that I complained about with regard to standardized questionnaires. I use an open-ended questionnaire with my class. Every day there is a pile, right as they come in the door, and it simply says, "If I say something you don't understand, write it down." "What went well today?" I like this kind of feedback. They're left anonymously in a heap. I get other kinds of feedback too. I come back the next day and if somebody wrote "you made a terrible mess out of type one error; I don't know what it is", or "the book doesn't explain it well", I come back the next day and deal with that immediately. That's not for anybody else. It's a different kind of evaluation, serving a different purpose.

**QUESTION:** This is a question about open-ended questionnaires needing a bit of clarification. I believe you said that your objectives are to determine if the professor is good, and the course content is good, then an open-ended questionnaire is a valid way of achieving that objective and if that is what you said, then I would say that that is what the students want to know. Whether the course is good or the professor is O.K. I would like to know, in your opinion, what this evidence of a professor being a good teacher would be composed of. Or, in other words, whose opinions are included in determination of whether or not he is a good educator.

**SHORE:** Student questionnaires (the word "student" used here, not necessarily in the sense that they initiate it, but a questionnaire in which students are asked to give their opinions about a variety of things in the course) do reveal what students think about the course. My challenge was, how much does that matter? The way it matters varies very greatly from situation to situation.

I didn't say ban the opinionnaires because they are completely useless, they do nothing, and they do not achieve the aim of giving anybody who reads the product of such an evaluation a good look at what students think of courses. I say they should be banned because they are misused by others. And it is not an inherent fault in the questionnaires. When a baby learns to crawl we congratulate the parents, ooh and ahh at the baby, but five years later if the baby is still crawling something is wrong. Some babies never crawl. They wait until they can walk and lo and behold they're ready for the football team. The same thing applies here, in that opinionnaires have been around for 30, 40 years now. They've become fairly sophisticated in the last years, but perhaps it's time to move on to something else...

I wouldn't particularly place high priority on producing anything en masse for five or six thousand students and that includes jackets, ties or anything else, and especially education. There's an old psychological study where you have a goal and you have a little dog, and the dog has to get to the food (it's a hungry dog so he wants to get to the food). You have a C-shaped barrier and the dog walks into the barrier. It takes a pretty smart dog to know that it should back-up a little bit and go around. It typically bashes its head into the screen or the glass, or whatever it is. If you had a bird trapped in your house or a bee, and the window is half open, for some reason or other it doesn't go down and out, it keeps bashing against the glass. And I think if we keep pushing theses questionnaires, we're in the same position. They do a particular job, and a well constructed questionnaire can do that job well. But I'm claiming that these questionnaires are getting in the way of doing more important jobs equally well. The task is not to start doing something else immediately, but to start asking another set of questions. It's not only to ask what do students

think of the course, but to start asking why are we evaluating; are we evaluating to improve instruction? That will affect *when* we collect data. It will affect the form of the data, it will affect the specific questions we ask. And my objection to opinionnaires is very simply that they interfere with doing the other tasks. And on those grounds, they should be put out of the way.

What kind of data should people collect? There are many ways of going about doing that. Let me just give you a couple of quick examples. Then watch for the CAUT book. Evidence of student learning, all kinds of evidence, that they produce the products you ask them to produce, that there's a difference in their level of knowledge from point A to point B over time. I would want to see that kind of thing. That's evidence of good teaching. Some of the things teachers do. It might not be evidence of good teaching, but I am willing to give them the benefit of the doubt. My aim and the aim of my colleagues is to see good learning and teachers to have the right to claim that they are good teachers when their students learn. We are talking about universities. There are no large numbers of mental retardates in universities, who will not learn no matter what you do. So we're facing a situation where if nothing happens, then something's wrong.

There's another approach to it. You could start specifying characteristics of good teaching. I'll give you a couple of suggestions. The professor should provide his students with a fair idea as to what he is out to do. That he and the students have an understanding of how they are going to be evaluated on it. That a mechanism is provided to receive feedback. Is there some device built into the instruction so the instructor finds out what is wrong from his students, including whether they liked it or not? That provision is allowed for making the changes that are possible. It does little good if you collect information about what changes should be made and you say "fine that's very interesting", put it on your shelf or maybe you don't even look at it. So that is another approach. You can probably come up with a list of characteristics of a good instructional system. There is more to good teaching than what goes on between the instructor and his students. There is the whole structure of support for teaching in the university. How much prestige does teaching have in the university? Are there teaching fellowships? Can you get a sabbatical to work on your teaching, as easily as you can work on your research? That is why I said there are no magic formulae. It's not a simple thing.

Let me say that I was purposely trying to be a bit provocative and my reaction is that I think I succeeded. I was challenged on some of the things I said and I want to leave the impression more than anything else, that it is a complex but not impossible task. There are no simple single solutions, and one should be very specific about what one wants to get out of it.

I object to any question that doesn't allow the person who receives the answer to know what to do with the answer. When I mark a paper, the student has the right to complain bitterly if I simply say "poor" and give it back to him. He has the right to know what he did wrong. He has the right to know what he should do to make it right.

**QUESTION:** You say, are you intending to make the poor man uncomfortable. If students are in a classroom and they are uncomfortable with the teaching strategy, the teaching technique; if the professor is not facilitating their learning by having his books around in the library, if he is not giving sufficient background, and his classes are not prepared well, if his research is shoddy, then if they are putting up with an uncomfortable atmosphere, is it not their privilege, if not their right, to make him uncomfortable.

**SHORE:** No, it's their responsibility to let him know pretty quickly. It certainly would be wrong for them to wait until the end of the year and fill out a form to tell him.

That's another one of my points. Let him know right away and if you can't communicate because there's no possibility of making a contact, then organize a strike, don't show up for class; go to the dean. There are all kinds of vehicles. Go to the dean of students. Go to another professor whom you respect, who might be a friend of this person. And my objection is do not wait until the end of the year, if there's something reasonably specific.

The student pays for his courses and he has a right to get something in return. Some students perhaps take the attitude, "O.K. I paid, teach me." Now I don't look upon my teaching as any kind of a "giving from me to them". I have students who know a lot more about some of the things that I am teaching them than I do. And I, and most of the people I know, take as a sign of success getting the students to learn enough learning skills to go beyond wherever they are. I think most teachers take pride in having a student who far exceeds their skills and ability in what they're doing. That's the delight of working in a university. It can happen fairly frequently. It happens less frequently in a high school and not too often in an elementary school. That's one of the joys I get. If my students know more than I do, I say fantastic...

**QUESTION:** To what extent do the questionnaires currently in use reflect a genuine desire to improve teaching. And to what extent do you feel that some of it is a manifestation of hostility between faculty and students?

**SHORE:** I never make assumptions about less than good motives on anybody's part. My job as a consultant in this kind of process is only impeded by assuming any less than the highest motives on anybody doing anything. I generally assume, therefore, that anybody asking any questions about instruction is asking them because they want it to be good.

1. *Scaling the Ivory Tower: Appraising Teaching in Higher Education* (provisional title). To be published by Clarke Irwin and Co. and the C.A.U.T. Edited by Christopher Knapper, George L. Geis, Charles E. Pascal, and Bruce M. Shore.

*Bruce M. Shore is Associate Professor at the Centre for Learning and Development and in the Department of Educational Psychology and Sociology, McGill University. He is the Chairman, CAUT Teaching Effectiveness Sub-committee.*



The social science teacher's discomfort in the face of criticism from a significant minority of students is rather like that of the priest whose pretensions to virtue are called into question by part of his flock. Much questioning hovers uncertainly between standards that they share and standards of a new creed whose early manifestations are already at odds with established beliefs. But many radical students seek a social commitment not merely in belief, but also in action. Their quest to extract from, or impose upon, their university experience an answer to these needs may not be compatible with conventional academic values.

One way to narrow the gap between the approach of such students and their teachers is for informal discussion to take place between them, and it is the teacher's pretensions which should be a subject of discussion. Never mind that the sins of the teacher may be exceeded by those of his critical flock. The students' challenge must be accepted, for upon the ability of teachers to articulate the underlying problems connected with their own academic values and commitments may depend any confidence that this minority of students will place in their teacher's judgment.

There should be serious, open-minded, and critical analysis of the official but essentially contestable credentials of the teacher's own position. Academic activity, such as teaching and research, should be assessed in terms of how far it could or should be impartial, objective, open-minded, and politically neutral. Such an enterprise would not only demonstrate to defenders and denouncers of current academic practice alike how confused are many of the issues about academic values, it could also begin to diminish the sense of many social science students that academics are unconcerned about "real" problems and their own position in society while unwittingly filling a role in the existing power structure. To some this suggestion will seem conclusive evidence of the malaise of social science teachers; indulging in self-criticism signifies an irretrievable loss of confidence and authority. But to subject academic values to self-conscious and rigorous criticism is the crucial test of their continuing claim to validity.

That such critical analysis could, however, be a means of bridging the gap for students who no

# Non-neutral talking Shops

William Weinstein

longer take the salient values for granted may depend not merely on the teacher's analytical and communicative skills, but on the students' mood and previous education as well as on broader political conditions not within the control of university staff. There is no guarantee that the values of people who sincerely strive to practise what they preach will find a more secure place in history than the values of those who do not.

Although academics who are strongly committed to the cardinal values of the liberal-humanist tradition would concede that these are not absolute in the overall scale of human values, and that they cannot be attained perfectly in practice, they are nevertheless under intense suspicion. Avowal and exemplification of these values, in the social sciences at any rate, has had to become self-conscious, if not defensive or apologetic.

Consider "impartiality". It may be defined crudely as the presentation fully and fairly of rival interpretations of some controversial issue. This is now widely regarded as a mere pedagogical pose; a fraud because inherently incapable of being fully achieved; and a disguise, all the more effective for its being unintended, for the timorous withdrawal of teachers and their subject from the "real" problems of contemporary society. Those who are hostile to impartiality as an ideal see it as a perfectly natural posture for individual teachers to assume while their university continues to maintain tacit alliances with dominant social interests and to perform what are in

reality politically non-neutral functions such as producing recruits for elites.

It will not be agreed where concessions to this view should be made, but I concede that universities have always served interests in the wider society, and usually those of the privileged and powerful. Indeed total neutrality—that is, not favouring one side in a social conflict more than another—is no more possible for a university than for any other institution. But perhaps it is difficult to imagine how universities, as relatively weak institutions, could have failed to fit into the framework of the most powerful interests of society, in spite of the fact that at certain times in the development of theology, morality, and science they have opposed the existing establishments of church or state.

More importantly, it was by persuading the powers that be that intellectual inquiry could be politically neutral that universities have often won an independence that would have been impossible had they depended on their own power resources. It might be suspected, however, that the presentation of a neutral position, though a useful subterfuge for gaining the protection of superior powers for academic purposes, obscured the illicit non-neutrality of the universities in so far as they accepted the status quo and contributed to its support.

Further, if one associates the provision of highly educated manpower and the advance of technology, not with the supposed consensus values of a benign humanism, but with a one-sided and contestable idea of progress which is aligned with the powers that be, by helping them to maintain beliefs that are favourable to them, then of course the universities' *de facto* possibilities of being neutral with respect to wider political issues must be near the vanishing point.

However, a sense of proportion is needed here. Limited though the possibilities of genuine political neutrality may be for British universities, the typical British university is still significantly more neutral than the typical Chinese, Czech, Spanish, or Chilean universities today. To say this is not to imply that the political neutrality which British universities

Reprinted with permission from *THE TIMES HIGHER EDUCATION SUPPLEMENT* (16/8/74).



have in fact achieved is as great as the possibilities of neutrality which have existed.

Yet even if it were conceded that the possibilities of British universities being politically neutral are severely restricted, this would still not entail that the values of, say, impartiality or objectivity are bogus. In fact one should expect that an impartial and objective account of social reality, though of course never wholly or incontestably impartial and objective, could have a very non-neutral impact on a conflict. It could, for example, present information or analyses and expose fallacies that are favourable to one group rather than another. Older as well as recent debates about racial characteristics make this point clearly.

Such finer, but important, distinctions between neutrality on the one hand and impartiality and objectivity on the other are not always borne in mind when universities are castigated for their political non-neutrality. Arguments going beyond those which demonstrate the non-neutrality of universities are required to show that their capacities for impartial and objective teaching and research are also undermined. Yet the complexity of this area of argument is such that one cannot claim that there is no connexion between non-neutrality and the loss of such capacities. One must recognize that certain kinds of degrees of political neutrality are necessary if a university is to have a reasonable chance of achieving impartiality and objectivity in teaching and research. This recognition is usually involved in struggles to rid a university of political control.

Furthermore, it may well be an illusion to suppose that the action-oriented theories of the far left are compatible with maintaining the minimum kind of political neutrality which may be necessary for the achievement of academic values such as impartiality and objectivity. But not all its advocates are of that peculiar extreme left-wing persuasion which

---

### **...universities have always served interests in the wider society, and usually those of the privileged and powerful.**

---

would deny any possibility of political neutrality for a British university, and leave as the only meaningful issue which species of politics should dominate. It is appropriate to ask: What would they seriously expect a university to become in the present political context? If I am right about the relative weakness of a university, can we realistically expect anything from the attempt to politicize it radically except the fierce hostility of the strongest, least tolerant and least progressive forces in society, thereby risking the loss of the kind of freedom and atmosphere of moderate criticism and toleration in universities in which leftism itself finds a safe, if somewhat impotent, haven?

A fundamental issue underlies all this. A current radical thesis that learning could be combined with practical activity, so that students would become more, not less, receptive to academic values, involves a subtle but highly significant shift in the theory of knowledge associated with conventional academic values. No defence of existing universities can possibly dismiss as irrelevant the fact that the pursuit and transmission of knowledge have long had a practical basis and orientation. In the modern university this is preserved in the older subjects of law and medicine, and reinforced by a wide range of applied subjects connected with the experimental sciences and with arts subjects which have strong applied interests, such as economics. Although many branches of knowledge can thus have practical applications and their pursuit practical motivations, the pursuit and transmission of knowledge, as this has been understood in European universities for centuries, requires conditions and habits of mind in which the pressure to distort our views of whatever we are studying is at a minimum.

## **Should universities claim special status?**

If, then, impartiality consists in expounding rival views fully and fairly, this is not a gutless sitting on the fence (though in some situations it could be just that), but an onerous and honourable way of controlling the urges within ourselves or our society to see the world in a prejudiced way. So, too, with the pursuit of objectivity: not to check our accounts or analyses against the best available data, and not to establish the best possible credentials for the data itself, is to run the risk of distortion. Indeed, not to recognize that what one takes to be the relevant and best available data may itself be relative to a particular intellectual orientation may well be a hindrance to the pursuit of knowledge. It is for the sake of that pursuit, and the transmission of what is caught, that impartiality and objectivity are valuable; and it is as a means to these ends that the political neutrality and independence of the university are valuable.

In practice the partiality of one analysis may be a corrective to the different kind of partiality of another. When criticism is reciprocated from two equally partial points of view, greater understanding may emerge. Nevertheless, partiality is at odds with the acquisition of knowledge, and should not be confused with keen personal interest, which can be indispensable to good teaching and research. Partiality is objectionable because it involves leaving a gap, giving an incomplete account, or handling evidence and arguments of the same type by diverse, rather than by uniform, standards of coherence and rigour. Although the eradication of all political interests in social science teachers and students would reduce most of their work to a sterile exercise, from the point of view of the kind of understanding of the world that universities have ideally stood for the setting aside of political bias as far as possible is necessary for facing the facts about the world with least likelihood of distortion.

The call to combine learning with socially committed action is opposed to a long-established thesis: that a university's purpose is to identify knowledge and transmit it, and that what is distinctive to its understanding of the social world is not to be immediately acquired in practice. The view that knowledge and action are significantly separated does not involve denying that a certain kind of understanding of the world is available through action. It holds that the kind of understanding commonly sought through relatively detached and reflective social study, informed by ideals of impartiality and objectivity, is different, for better or worse, from the understanding that can be acquired in direct and thorough-going involvement in political action. This is the view which lies at the heart of a university's claim to special status.

A cardinal feature of this view is that the understanding of the differences between theory and practice is itself theoretical. Indeed, the very differences between theoretical and practical modes of understanding, which provoke dispute, need objective and impartial sifting. In a university such sifting must consist in discourse and reflection on action, not action itself. The claim that the task of interpreting the world must be subordinated to that of changing it is familiar enough. The further claim that this would be compatible with the transmission of classical academic values is striking and suspect.

Leaving aside the vexatious possibility that my view depends on the questionable assumption that there is a distinctively non-practical, theoretical discourse, it can still be noted that the traditional "academic" idea of knowledge is not itself politically neutral from the point of view of those who see the relative detachment of social analysis, in its data-gathering or theory-constructing aspects, as deflecting people from political action. Every teacher's invitation to his students to discuss issues may be interpreted as a political act of some kind, diverting students from actions which they could otherwise take. In this rudimentary sense no university in acting on its beliefs in the importance of discourse, and not merely no social studies teacher, can ever be fully politically neutral. Moreover, there is no reasonable point or political advantage in a university today pretending to be neutral (that is, not to take sides) in respect of any doctrine which would subordinate academic values to the values of a political group or cause.

Throughout this argument difficult terms such as "theory" and "practice", "understanding" and "knowledge", "social action" and "discourse", have not been critically examined. They could hard-

---

### **No teacher or student is bound to take action politically after reaching a particular view of present institutions.**

---

ly be defined both briefly and uncontroversially. Merely to illustrate that separation of theory and practice which is central to a university's mode of education and inquiry, consider how at one level the divorce of social science discussion from action governs academic practice.

Nothing said in tutorials, lectures, or serious conversation, though it may have an imperceptible effect, intended or unintended, on some audience, binds anyone to action. In moderate terms it means that no one is bound to take action politically after having reached a particular view of present institutions. If someone is moved to act in some way, he must step out of his academic role, that of teacher or student, into a different role, that of citizen or political agent. At the extreme this must mean that, if students or teachers concluded that the arguments which they had been considering for the suppression of views hostile to one's own are better than the arguments against, this would neither justify nor bind anyone in an *academic* context—in the classroom, or the tutorial, or the university generally—to act on this conclusion.

The coherence of the role distinction underlying this view can be challenged. But if a contrary view about action were held, then the very possibilities of subsequently living up to "academic values" such as impartiality and objectivity would be seriously impaired. One now sees more clearly a sense in which universities are mere talking shops, and why therefore they are conceptually and historically very non-neutral politically: they are part of what is meant by a liberal society.

---

*Professor William Weinstein is at Balliol College, Oxford.*



# DOCUMENTS

*The CAUT Board at its November meeting adopted the following resolutions on the research councils of the federal government. These resolutions address two issues. The first is the desire of the federal government to rationalize the university research structure by creating two new granting agencies, one for the non-medical sciences and the other for humanities and social sciences. It is expected that these agencies will be modelled on the Medical Research Council. The Board resolutions attempt to secure the most reasonable structure for such councils. The second issue is the desire of some provinces to undermine the research councils by insisting on provincial vetos or other similar mechanisms. In this connection, see the article entitled "To veto or not to veto".*

## CAUT POSITION ON FEDERAL RESEARCH POLICY

The CAUT Board approved the following resolutions regarding federal research policy and will forward them to the Prime Minister and to the appropriate ministers of the Crown. The Board:

- a. Reaffirms that federal funds for research should continue to be paid directly to individuals and to universities and not be channelled through provincial ministries of education.
- b. Reaffirms
  - i. its view that academics should be appointed to the proposed Inter-Council Coordinating Committee;
  - ii. its view that the ICCC chairman should be independent of the government departments or agencies with which the ICCC will deal.
- c. Affirms that funding be increased for all three Councils in line with the Lamontagne Commission recommendations; in particular funds for basic research should be doubled by 1980, as recommended in the Report.
- d. Affirms that the Councils should have the maximum independence of government compatible with proper budgetary practices, in particular:
  - i. that Councils should have the powers of a schedule B corporation;
  - ii. that the Councils should be declared charitable organizations with all possible tax advantages and clear powers to manage private funds received separately and independently, not subject to Treasury Board or other governmental controls;
- iii. that the Councils should have full-time executive heads. The presidents or executive heads of the councils should be drawn from the Canadian academic community;
- iv. that the relationship of the new councils to the Ministers responsible should be strictly limited to the submission of an annual report to him for transmission to Parliament. The Ministers should not be empowered to approve publications or staff appointments. CAUT believes that the Ministers should seek advice from the Councils as to appropriate sources of research bearing on government programmes, but the Councils should not be required by legislation to give advice and should not be co-opted to support secret government research;
- v. that substantial numbers of academics be appointed to the governing bodies of the granting agencies.
- e. Affirms that the system of peer evaluation be maintained by all the Councils but in a manner to promote original and innovative research, to accommodate different points of view and schools of thought and inviting input from junior as well as senior professors.
- f. Reaffirms that the federal government should only consider the payment to universities of indirect research costs provided these payments are in addition to funds already received by researchers. CAUT would oppose any scheme of payment of indirect costs that would merely re-divide existing research funds between researchers and the administration of their universities.
- g. Affirms that any decision to introduce standardized criteria and procedures for the three granting agencies should not be done in a manner which would introduce bureaucratic strait-jackets, in particular criteria and procedures applicable to grants in the natural sciences should not be assumed to apply automatically in the area of humanities and social sciences. For instance, the present programmes of the Canada Council to assist scholarly book publication, translations, learned journals, scholarly associations and travel should be continued even though this function is not exactly the same as those of the NRC and the MRC. The Councils already recognize differences in criteria and practice between areas of research and CAUT believes that such reasonable differences should be continued.
- h. Reaffirms its view that it is unethical for a university professor to enter into any agreement that infringes his freedom to publish the results of research conducted within the university precincts or under university auspices although he may agree to delay, for a specified period of time, publication of the results of sponsored or contract research, provided that this condition is agreed to by his university. (See "Guidelines Concerning Professional Ethics", Section III.2 and appendix, CAUT Handbook, 2nd ed., pp. 101, 103-104.)
- i. Urges the granting councils to arrange for effective coordination of procedures for funding research in those disciplines which fall within the area of responsibility of more than one research council.

# DOCUMENTS

*Lors de sa réunion en novembre dernier, le bureau de direction de l'ACPU a adopté les résolutions suivantes au sujet des conseils de recherche du gouvernement fédéral. Ces résolutions portent sur deux points. Le premier est le désir du gouvernement fédéral de rationaliser la structure de la recherche universitaire en créant deux nouvelles agences de subventionnement, une pour les sciences non-médicales et une autre pour les humanités et les sciences sociales. On s'attend à ce que ces agences soient créées sur le modèle du Conseil de recherches médicales. Les résolutions du bureau tente d'assurer la structure la plus acceptable pour ces agences. Le second point est le désir de certaines provinces d'éliminer les conseils de recherche en insistant pour obtenir un droit de veto ou autre mécanisme similaire. À ce propos, voyez l'article «to veto or not to veto».*

## POLITIQUE DE L'ACPU SUR LA POSITION FÉDÉRALE EN MATIÈRE DE RECHERCHE

Le Bureau de direction de l'ACPU a adopté, au sujet de la politique fédérale en matière de recherche, les résolutions ci-après qu'il fera parvenir au Premier ministre et aux ministres de la Couronne compétents. Le Bureau de direction:

- a. Réaffirme qu'il faut continuer de verser les subventions fédérales pour fins de recherche directement aux particuliers et aux universités et ne pas les verser par l'entremise des ministères provinciaux de l'Éducation.
- b. Réaffirme
  - i. que des universitaires devraient, à son avis, devenir membres du Comité de coordination inter-Conseils proposé.
  - ii. que le président du CCIC devrait, à son avis, être soustrait à toute influence des ministères ou corps publics avec lesquels le CCIC est appelé à traiter.



- c. Affirme qu'il faut augmenter les fonds mis à la disposition des trois Conseils dans le sens des recommandations de la Commission Lamontagne; il faudrait en particulier que les fonds accordés à la recherche fondamentale aient doublé d'ici 1980 comme le préconise le rapport.
- d. Affirme que les Conseils devraient jouir du maximum d'indépendance, à l'égard du gouvernement, compatible avec de saines méthodes budgétaires, et en particulier:
- que les Conseils devraient détenir les pouvoirs d'une corporation relevant de l'Annexe B;
  - que les Conseils devraient être reconnus organisations de charité avec tous les privilèges fiscaux qui s'y rattachent et l'entière faculté de gérer les fonds privés reçus de façon distincte et indépendante, sans surveillance du Conseil du Trésor ni autre contrôle gouvernemental;
  - que les Conseils devraient avoir des directeurs à plein temps; les présidents ou directeurs des Conseils devraient provenir du milieu universitaire canadien;
  - que les relations entre les nouveaux Conseils et les ministres responsables soient rigoureusement restreintes à la présentation d'un rapport annuel qu'ils se chargent de transmettre au Parlement. Les ministres ne devraient avoir aucun pouvoir d'approbation des publications ni des nominations des membres du personnel. L'ACPU croit que les ministres devraient inviter les Conseils à leur donner

des avis sur les meilleures sources de recherche cadrant avec les programmes du gouvernement, mais la loi ne devrait pas contraindre les Conseils à donner de tels avis ni à appuyer d'office les recherches gouvernementales qui doivent rester secrètes;

- v. qu'un bon nombre d'universitaires doivent être nommés aux conseils d'administration des organismes de subventionnement.
- e. Affirme que tous les Conseils doivent conserver le régime d'évaluation entre pairs mais l'appliquer de façon à promouvoir des recherches originales et novatrices, à permettre à différents points de vue et écoles de pensées de s'exprimer, et à susciter l'apport de tous les professeurs, quelle que soit leur ancienneté.
- f. Réaffirme que le gouvernement fédéral ne devrait envisager de payer les frais indirects de recherche aux universités qu'à la condition que de tels versements interviennent en sus des sommes déjà perçues par les chercheurs. L'ACPU s'élèverait contre tout mode de paiement des frais indirects qui ne ferait que redistribuer les fonds disponibles pour la recherche entre les chercheurs et l'administration de leur université.
- g. Affirme que toute décision sur l'adoption de critères et procédures uniformisés pour les trois organismes de subventionnement ne devrait nullement aboutir à des camisoles de force bureaucratiques; il ne faudrait pas, par

exemple, considérer que les critères et méthodes applicables aux subventions aux sciences naturelles peuvent s'appliquer automatiquement au secteur des humanités et des sciences sociales. C'est ainsi que le Conseil des Arts devrait poursuivre les programmes en vertu desquels il aide la publication d'ouvrages savants, les traductions et les revues savantes, les associations savantes et les voyages, même si cette fonction ne s'exerce pas exactement de la même façon qu'au CNR et au CRM. Les Conseils reconnaissent déjà qu'il existe des différences de critères et de méthodes entre les divers secteurs de recherche et l'ACPU considère que ces différences raisonnables doivent être maintenues.

- h. Réaffirme qu'à son avis un professeur d'université manque à ses devoirs en concluant une entente qui limite sa liberté de publier les résultats de recherches poursuivies au sein d'une université, ou sous les auspices de celle-ci, étant entendu, cependant, qu'il peut accepter de retarder pendant un temps limité la publication des résultats de recherches subventionnées ou commanditées, à condition que son université y consente. (Voir « Directives en matière d'éthique professionnelle », Article III.2 et l'appendice, *Guide de l'ACPU*, 2<sup>e</sup> édition, pp. 105, 108-9.)
- i. Exhorte les Conseils de subventionnement à mettre en place des dispositifs de coordination efficaces pour le financement de la recherche touchant les disciplines qui relèvent des domaines de compétence de plus d'un Conseil de recherche.

## To veto or not to veto — that is the question

Last January 11th the Council of Ministers issued a press release that claimed that the provinces have the right to veto major federal research programmes in "areas such as education and natural resources which are constitutionally the responsibility of the provinces", and have concurrent power in "areas of joint federal-provincial responsibility". This claim was reiterated by Dr. Cloutier, the Chairman of the Council and the Minister of Education for Quebec, in a speech last May. The CAUT Council rejected this argument at its annual meeting. The text can be found in sections 21 and 22 of the position on federal support of universities elsewhere in this issue.

The CAUT is making every effort to ensure that all levels of government are aware of our hostility to such proposals. In correspondence with the federal government we have been twice assured by the Prime Minister that it is not the policy of the government to channel the grants from the research councils through provincial ministries. "The government", he wrote in May, "is fully cognizant of the expertise and

independence with which granting councils are supporting research and it has no intention of jeopardizing this capability. It is not government policy that research grants be 'channelled through provincial ministries'." In September the Prime Minister wrote that there was no change in government policy. Just before Christmas the Minister of State for Science and Technology wrote CAUT to say that "there is no intention of channelling federal funds for research through provincial ministries of education". Nevertheless there is a joint task force of the federal government and the Council of Ministers established to discuss research funding by the federal government. Since the Council is generally hostile to federal funding and to the federal research councils, the academic community cannot assume that the issue is dead.

Furthermore some provinces are attempting to secure the same ends by requiring that the universities seek approval from them before asking for or receiving funds from the granting agencies. CAUT expects to report on this in more detail in a future issue.

### EXECUTIVE/ COMITÉ EXÉCUTIF CAUT/ACPU

**Richard Spencer (U.B.C.):** President/Président

**David Braybrooke (Dalhousie):** Vice-President/Vice-Président

**Evelyn Moore (Calgary):** Past President/Présidente sortante

**Calvin C. Potter (Sir George Williams):** Treasurer/Trésorier

**Michiel Horn (York):** Member-at-large/Autre membre

**Jean-Paul Audet (Montréal):** Member-at-large/Autre membre

**Robert Chambers (Trent):** Member-at-large/Autre membre

### CENTRAL OFFICE/SECRÉTARIAT

**Donald C. Savage:** Executive Secretary/Secrétaire général

**Victor W. Sim:** Associate Executive Secretary/Secrétaire général adjoint

**Georges Frappier:** Assistant Executive Secretary/Assistant secrétaire général

**Marie-Claire Pommez:** Professional Officer/Dirigeante professionnelle

**Ian B. McKenna:** Professional Officer/Dirigeant professionnel

**Israel Cinman:** Professional Officer/Dirigeant professionnel

### CAUT/ACPU BULLETIN

Copyright The Canadian Association of University Teachers.

Editor/ Rédacteur: Israel Cinman

Advertising Office: 66 Lisgar Street, Ottawa, Ontario, K2P 0C1

Telephone (613) 237-6885 Telex: 053-3549

Advertising Rates: Classified Advertising (Vacancies) \$1.25 per line

Display Advertising :	Once	Three Consecutive Issues	Six Issues
Full page	\$550.00	\$1400.00	\$3000.00
Half page	300.00	720.00	1500.00
1/3 page	230.00	600.00	1250.00
1/4 page	150.00	420.00	780.00

Back Cover outside \$750.00

Back Cover inside \$650.00

Deadlines for submission of advertisements:

July 26, September issue  
September 27, December issue  
January 24, March issue

August 30, October issue  
December 6, January issue  
March 7, May issue

Subscription rate for one year: \$12.00  
L'abonnement est de \$12.00 par année

Printed by Le Droit





## WILL THERE BE MONEY FOR RESEARCH?

That is a question asked more and more by universities, particularly by graduate schools. Hardest hit is basic research. The figures shown below indicate the dimension of the problem. As the Deans of Graduate Studies and of Science and the Head of the Zoology Department said recently in the *Vancouver Sun*: "The lack of support for fundamental studies is a symptom of general malaise, which in financial terms is far worse in Canada than in

other developed countries. For instance, the funding allocated to broadly equivalent agencies in France, Britain and the U.S. has increased by approximately 50 per cent during the same period." Professor J. R. McGregor, Dean of Graduate Studies at Alberta, told the *Edmonton Journal* that projects have had to be cut back and curtailed. He thought that without a substantial increase there would not likely be any new research projects.

### A COMPARISON OF THE FUNDS AVAILABLE TO THE THREE COUNCILS FOR GRANTS AND SCHOLARSHIPS

1969-70 to 1974-75<sup>1</sup>

(\$ millions)

	NRC <sup>2</sup>	MRC <sup>3</sup>	Canada Council <sup>4</sup>
1969-70 <sup>5</sup>	64.760	30.891	18.660
1970-71 <sup>5</sup>	64.797	33.962	18.950
1971-72 <sup>5</sup>	67.543	35.642	19.959
1972-73 <sup>5</sup>	66.543	37.460	20.865
1973-74 <sup>5</sup>	68.593	40.360 <sup>7</sup>	22.000
1974-75 <sup>5</sup>	69.293	40.360 <sup>8</sup>	23.600
Change, 1969-70 to 1974-75	+ 7.0%	+30.6%	+26.5%
Based on current Dollars			
Change, 1969-70 to 1974-75			
Based on Dollars Deflated at 6% per year	-20.0%	-2.4%	-5.5%

<sup>1</sup> Taken from the official Estimates. See also footnote (7).

<sup>2</sup> Scholarships and Grants-in-Aid of Research (not including grants to industry through IRAP).

<sup>3</sup> Grants and Scholarships.

<sup>4</sup> Grants and Contributions for Social Sciences and Humanities (not including grants for the performing arts), including direct costs for operating the program, ca \$1 million a year.

<sup>5</sup> Year-end figures listed in the Estimates for the following year.

<sup>6</sup> As listed in the Estimates for 1974-75.

<sup>7</sup> Includes a Supplement of \$1,000,000 awarded in March 1973, after the Estimates for 1974-75 were tabled in the House.

<sup>8</sup> Since publication of the report, this figure has been augmented by additional 2.5 million, totalling to 42.860

NRC University Grants and Scholarship Program; a perspective: 1969-70 to 1974-75. The National Research Council, Ottawa, Sept. 1974.

## MOSST: lost on the sidelines

Knowledge, Power and Public Policy. By Peter Aucoin and Richard French. Ottawa: Science Council of Canada, Background Study No. 31, 1974. Pp. 95. \$2.00

Is the Ministry of State for Science and Technology a monster or a friend? The answer to that question is of some significance to the scientific and social science communities in Canada.

The ministry was created in 1971 as a novel concept in Canadian public administration. Most governmental departments have a defined operational role be it fisheries or transport or the like. But MOSST was designed to deal with policy, specifically science policy, and not operations. It was meant to be a type of think tank for the Prime Minister which would cut across departmental lines and advise the government on the most rational organization of science policy. The think tank approach evolved from systems analysis of government and the belief that rational policy conceived by such a ministry could prevail over the vested bureaucratic and political influences of traditional departments and interest groups.

But science policy, as the authors of this study note, is a most ambiguous concept. Can you have science policy apart from the development of better wheat, faster trains or improved satellite telecommunications? Who is better able to judge the merits of the scientific endeavours of government than the departments who contract for it and are responsible for its results? Should these decisions be made solely on scientific grounds or should those concerned have a role, thus making the process partly political? But if it is partly political, what will be the basis of the advice from the ministry of state—scientific or political? You can be sure of the answer of most government departments to these questions—decisions should be their responsibility.

But where does this leave MOSST? Mostly sitting on the sidelines according to this study. MOSST has had a good deal of responsibility for the "make or buy" policy of the government to contract out research wherever possible to private industry rather than to do it in the government's own scientific laboratories. But since then, according to this study, it has lost most of the battles, notably the one to control and direct research on matters pertaining to the oceans.

Why has this happened? The authors believe that this is partly inherent in the structuring of the ministry. Knowledge by itself, the authors suggest, will not replace horse-trading and political manoeuvring. They believe, however, that the ministry could have had more influence if it had been able to act in the manner of a traditional department. But it has lacked the political leadership to do this. It has not secured the ear of the Privy Council Office or of the Treasury Board without which all is lost. It does not have a budgetary role in relation to science policy. It does not have political appeal in the way that the Ministry of State for Urban Affairs does. "Staff ministries", stated the first Chairman of the Science Council, "are only as powerful as other ministers think the Prime Minister wants them to be. If the Prime Minister won't tolerate anybody ignoring the advice of any ministry of state, they become quite powerful." Quite clearly the Prime Minister does not insist.

But what has this to do with the academic community? Clearly MOSST, or some people in it, have seen themselves as directing the restructuring of the federal government's granting agencies (the MRC, the NRC, and the Canada Council) so that it will be primarily responsible for administering the funds for university research. The academic community has by and large resisted this tendency and has tried to downgrade the mechanism by which this could be achieved, namely the proposed inter-council coordinating committee. Certain groups such as the humanities fear, with some reason, that MOSST would have no interest in them. Others, like the medical researchers, that MOSST would have no expertise. Still others are not anxious to come under the sway of a ministry which clearly lacks the political clout of the Department of Health or of the Secretary of State. The legislation pertaining to the new granting agencies is unlikely to make clear the role of MOSST and the inter-council coordinating committee, and, therefore, the battle for the control of university research funding will be fought out in the corridors of power, not in the legislature. It could have important results for the academic community.

This study can be secured from Information Canada, catalogue number SS21-1/31 for \$2.00.



# No time for secrecy

Council of Ministers of Education: Report of the Secretary-General, 1973-74/Conseil des ministres de l'Éducation: Rapport annuel du secrétaire général, 1973-74, Toronto, 1974.

University professors should pay some attention to this report. The Council of Ministers of Education was founded seven years ago and has in recent years begun to develop significant positions in the area of post-secondary education in Canada. The intention of the Council is to secure a measure of cooperation between the ministers in the absence of any federal minister of education and to demonstrate, at least in the mind of its immediate past president Dr. François Cloutier, that such a confederal body can guide the destinies of Canadian education better than a centralized organization, perhaps becoming a model for Canadian federalism. This type of thinking ensures that the very existence of the Council will continue to provoke lively political debate. However, it should also be possible to discuss the functioning of the body as well as its grand design.

There are some real problems with the organization of the Council as it now stands. It meets in secrecy, spins off committees and reports which are themselves usually secret, and as a matter of policy will not meet with or hear delegations from any private or semi-public groups in the country. This has led the Canadian Teachers' Federation to denounce the Council for trying to act as a secret government not responsible to any legislature nor to the people of Canada. This indeed is a grave problem which permeates a good deal of Canadian political life. Have we created eleven expensive legislatures only to find that real power moves to secret gatherings of provincial ministers and civil servants? Certainly the Council should take steps to ensure that the shroud of secrecy which surrounds its meetings, subcommittees and reports should be ended. It is hard to understand, to take only one example, how a province so committed to public accountability as British Columbia could participate in the

Council without insisting on a more open policy by the Council. Yet the Honourable Eileen Dailly, the Minister of Education for British Columbia, not only sat on the Council this year but also on its executive.

The Secretary-General, Mr. Maurice Richer, has on the instruction of the Council met during the past year with representatives of a number of national bodies including the CAUT. He has also welcomed discussion with members of the secretariat involved in such matters as media production and copyright. The Council has also begun to make public the decisions of the ministers. These are welcome if overdue steps which will hopefully lead to real openness and accountability.

The Council has involved itself in a number of areas of importance to universities. By far the most important is the question of federal funding of universities and the allied issue of federal support of university research. The Council has created a federal/provincial task force on university research. There is a committee on relations with the CBC which is also dealing with questions of copyright. The media programming committee has authorized the production of some school broad-

casts and, according to the annual report, has insisted on buying the copyright of the creators—a practice opposed by the CAUT. A statistics committee deals with Statistics Canada. One of the projects for this year is "to initiate work on the definition of data elements for a personnel file for the post-secondary sector..." Another committee is reviewing confidentiality, the right to privacy and similar matters concerned with student files. Yet another administers certain of the bursaries of the Secretary of State.

One of the more enterprising activities of the Council has been to ask the OECD to produce a review of Canadian education similar to those produced for France, West Germany and a number of other countries. These reviews can produce a lively, uninhibited look from the outside. Hopefully the ministers will not wrap the research of the commissioners in a bureaucratic cocoon but will ensure that all sorts and kinds of people have access to them.

Copies of the annual report can be secured from the CMEC Secretariat, 252 Bloor Street West, Suite S500, Toronto M5S 1V5.

Donald C. Savage

## Shout when not listened to

Medical Research Council: Report of the President, 1973-74/Conseil de recherches médicales: Rapport du Président 1973-74, Ottawa, 1974.

The Report of the President of the Medical Research Council is particularly interesting in the context of the debate over the restructuring of the granting agencies and over the level of government support. For the past several years the medical profession has seriously questioned the funding of health science research by the federal government. Inevitably the MRC has been caught up in this debate and has been criticized for its refusal to publicly question the level of government funding. The MRC does, indeed, advise the government concerning medical research and through its structure does allow the voices of a considerable number of the medical profession to reach the government. But in the end the MRC is part of the governmental structure, not an independent critic. As the President writes,

"... led to some misunderstanding of its role in more recent years when the government, in the ordering of its priorities has found it necessary to exercise restraint in the funds allocated to medical research. This situation has the attention of the Council, as it had of the health science community as a whole, and it may be taken for granted that Council's assessment has been communicated to the government through the mechanisms available for this purpose.

But, if it is to be effective in the role assigned to it, Council must operate within the constraints which are part of our system of

government. It must be emphasized that in our form of parliamentary democracy it is not appropriate for an agency of the government such as MRC to criticize, in public, the decisions of that government. This specifically applies to comments which might be made about the decisions of the government with respect to budgetary matters. The advice of Council is fed directly into the budgetary process and this, of course, is confidential.

It will be clear from this that the Council is not a lobby acting on behalf of an interest group to influence the government, but an integral part of government itself. The Council is a device for giving a number of working scientists and others concerned with health science research an advisory and administrative responsibility within the government process."

The orthodoxy is clear and to the point. If university professors and researchers wish to influence the government, they need two kinds of organizations—one like the MRC, and the proposed new councils for the physical sciences, social sciences and humanities but also a second which can shout when the government does not listen to the memos of those inside.

The remainder of the report details the financial support given by the MRC and lists all the grants made to individuals or teams. Copies of the report can be secured from Information Canada, Cat. No. MR 1-1/1974.



Reprinted from UBC Alumni Chronicle



# DOCUMENTS

## FEDERAL SUPPORT OF UNIVERSITIES AND COLLEGES

*For many years the CAUT has been concerned about the role of the federal government in support of universities. The CAUT testified to the Gordon Commission in the nineteen fifties and was sympathetic to the policies of the federal government at that time, particularly the creation of the Canada Council. The CAUT also supported the development of a large-scale federal presence in the funding of universities. Many professors are unaware of the scale of this assistance, which last year came to over \$1 billion and met 50% of the operating costs of universities. These arrangements are governed by an agreement between the federal and provincial governments and embodied in the Federal-Provincial Fiscal Arrangements Act of 1967. This was last renegotiated in May 1973 and expires in March 1977. It is expected that the negotiations will take place next year, that is in 1976. The CAUT has adopted a position paper to be the basis of its lobbying position. The initial draft of this paper was drawn up by a committee of the CAUT composed of Professors C. B. Macpherson (Toronto), Alwyn Berland (McMaster), Percy Smith (Guelph), Jacques St. Pierre (Montreal) and Gideon Rosenbluth (British Columbia). That report was circulated several times to all local and provincial associations of CAUT for comment. It provided the basis for debates in the CAUT Board meetings of May and November of last year and by the Council at its annual meeting. The Council and Board made a number of important amendments to the initial report, notably on the issue of the funding of students, but maintained its essential thrust. Professor St. Pierre dissented from section 21. It is expected that the CAUT will develop subsidiary papers on such issues as the level of funding and on student aid.*

1. The Canadian Association of University Teachers is a professional organization of faculty members of Canadian universities. Its membership comprises 17,400 full-time faculty members. In structure, it is a federation of affiliated faculty associations at fifty-four colleges and universities at the university level. Its objects, as stated in the constitution of the Association, are "to promote the interests of teachers and researchers in Canadian universities and colleges, to advance the standards of their profession, and to seek to improve the quality of higher education in Canada."

2. One of our main concerns has been and continues to be with ways of maintaining and improving the contribution which universities make to the societies in which they function. Since the methods of financing universities can be expected to have some influence on their functioning, and since the present arrangement for federal support of post-secondary education is under review, we wish to put forward some views for consideration by the governments concerned.

3. We wish particularly to draw attention to some basic matters which are easily lost sight of. These have to do with the supposed purposes of universities.

The question of what is it that universities are supposed to be doing, or ought to be doing, for society, is apt to drop almost out of sight in discussions about the financing of post-secondary education in Canada. There are several reasons for this. Generalities about purposes, on which little new is likely to be said, seem only distantly related to the urgent practical problems of financing. Besides, universities are only a part of the whole spectrum of post-secondary institutions, whereas governments have to consider the whole spectrum. Overshadowing both these reasons is the fact that both federal and provincial governments are now heavily involved in the

financial support of post-secondary education, so that any discussion of future arrangements is bound to become part of, and be subordinated to, the larger and very contentious question of federal-provincial relations as a whole.

We believe, however, that no arrangement that will be satisfactory, on any view of the public interest, is likely to be reached unless the functions which universities do or should perform for society are kept steadily in mind.

4. We find, in the rapidly-growing literature about higher education in Canada, little disagreement about the main functions of universities, although there are differences of emphasis and of arrangement.

At the broadcast level of generality, it is agreed that their distinctive functions are the advancement of learning through the increase of knowledge and of critical understanding of man, society and the universe.

5. The increase of knowledge, through the discovery of new knowledge and the education of future producers of new knowledge, sharply differentiates the universities' function from that of other educational institutions. Although this is not always recognized by the public and by the political leaders and civil servants who feel compelled to think in terms of "systems" of education, it is this which makes so dangerous attempts to treat universities simply as integral parts of an educational system stretching from primary school to all post-secondary education. It is on this false "systems" analogy that much of the case for integrating universities into the several provincial systems of education rests.

6. The increase of critical understanding, which may be called the critical function, is equally a distinguishing function of universities. That a society, in order to thrive, needs to maintain

and reproduce a stream of critical intellects, who can examine all aspects of its culture and institutions, is rarely disputed. Critics, of some sorts, will abound in any case, but universities are the main instrument directly supported by society which can reasonably be expected to produce and reproduce fundamental reasoned criticism. Although other levels and kinds of educational institutions are also expected to elicit critical abilities in their students, the burden of producing and reproducing fundamental criticism must fall mainly on the universities.

7. It is generally agreed that (i) the discovery (and the production of discoverers) of new knowledge and understanding, and (ii) the production and reproduction of fundamental criticism are indispensable social functions, that within the whole educational spectrum it is the universities that must take the brunt of these functions, and that consequently these are the first duties of universities. They are however sometimes obscured by the undoubted fact that universities have other functions to perform as well, functions which are apt to be felt as more immediately or obviously important, and which the universities share with secondary and other post-secondary institutions. These are (iii) the manpower training function, (iv) the cultural development function, and (v) the personal development function.

8. Of these, the manpower function (iii) is apt to bulk largest in the eyes of the public and of governments, and to jostle uneasily with the personal development function in the thinking of students. The training of high-level manpower in the professional and technical skills required by modern societies is of high importance for a country which has a growing desire not be culturally and economically dependent on outsiders. And the role of the universities in this respect is more susceptible to being



organized into a system of all post-secondary (or all post-primary) institutions, and lends itself more readily to being planned. Accordingly, it is the function most attractive to governments and to cost-conscious taxpayers.

9. The conservation and development of a nation's culture (iv) is an important function of education in every country, and nowhere more so than in Canada, where the development of a sense of national identity is a major concern. Federal concern and financial support for cultural development is a well-established principle in Canada, exemplified by the government's creation and support of the Commission on Bilingualism and Biculturalism (and the legislation based on its findings), and of the Canada Council. The Council both contributes greatly to scholarly work in the universities and relies considerably on university people in carrying out its work. In this and many other ways the universities are among the principal instruments by which Canadian culture is nourished. We think it evident that the universities should continue to perform this function.
10. The personal development function (v) would, in an ideal society, be the only function, for insofar as the performance of other functions was needed at all it could be assumed to be forthcoming as a by-product of a widespread high level of personal development. Some students, and some educational theorists, impatient for the ideal, are inclined to treat this function as now the only important one. We do not share this view, and consequently we discount the arguments for an unstructured and unsystematic provision of higher education. The personal development function, insofar as it falls to the university, cannot be separated from the university's distinctive function of the advancement of learning through the increase of knowledge and critical understanding.
11. Given that these are the socially important functions of the university and that they require rational financial planning, the question is, by what methods of financing can society best promote their performance?
12. Three main sources of finance, and any mixtures of them, are conceivable in a federal society such as Canada: (a) student fees, (b) federal funds, (c) provincial funds.
13. At the same time, it must be noted that during the past decade student fees have steadily decreased as a proportion of university operating revenues. It is a debatable question, and a complex one, what is the most desirable mix of student fees, federal funds, and provincial funds, but there can be little justification for allowing the student fee component to decrease any further, since this would contribute further to the present tax regressive nature of university financing. We believe that the primary thrust of government policy should be to increase access of students from lower income families and that the reduction of fees by itself would not be sufficient to allow such students to attend in any numbers but on the contrary would in practice provide a subsidy for the relatively well-to-do. Therefore, we conclude that the fee component should, at a minimum, remain stable in the mix of financial resources, and this implies annual cost-of-living adjustments to the fee component. To this extent, we support increased student fees, but recognize at the same time that this proposal for increased fees must be seen in relation to the principle of equal access. We are especially concerned about the initial access to universities and colleges of qualified students from lower-income families, and we accordingly recommend that the federal government launch a new non-repayable means tested grant

scheme especially designed for such students. These grants should be available both for maintenance and for the payment of fees. Loan schemes for other students should continue and the amounts should be augmented. We, therefore, recommend that the Canada Student Loan Plan be expanded so as to enable all students to cover the increased fees by a combination of grants and loans so far as possible uniform across the country and available on uniform criteria fairly taking into account their personal resources and the resources of their families where relevant. Grants and loans should be available to both part-time and full-time students. We argue in the following paragraphs that the federal funds now routed to universities through the provincial governments should be partially re-routed. Some part of those federal funds might well be re-routed through non-repayable means tested grants to qualified students from lower-income families.

14. We have pointed out that the manpower function is apt to bulk largest in the eyes of the public and of governments, and indeed to overshadow the functions that are distinctive to universities. It is no criticism of provincial governments to say that, since they must deal with the whole span of education, they are especially liable to think in terms of a closely integrated and centralized system geared chiefly to the manpower function. There is in one province an additional factor so significant as to diminish this preeminence of the manpower function. In Quebec, the concerns of government and the development of universities have been intimately related to the existence and enrichment of a unique historical and linguistic culture, not merely to the furthering of the manpower approach. The fact that the other provinces share an almost country-wide language and culture very seriously reduces the concern of individual governments for that culture, and leads them to emphasize overwhelmingly the manpower function of universities. In those provinces, therefore, universities will be in the best position to perform their most essential functions if they are not wholly dependent on provincial funds.
15. Federal funds are now committed both for the general operating expenses of universities and for research. Funds for the former are, since 1967, paid to the provincial governments with no strings attached: the federal government has had no control over the amount (except for the recently imposed limit of 15% to the allowable annual increase), and has no control over the universities who are the ultimate recipients. Before 1967, the federal money went to the universities through a central universities' organization, not through the provincial governments. It is not suggested that the federal government used this to exert any control over the universities, but it is argued that it gave the provinces less than total control over them. Under the system instituted in 1967, vastly increased sums have gone to the support of universities. These sums have come from both federal and provincial governments, but the expenditure of them has been under the control of the provinces alone.
16. It appears to us that the general result of the arrangement is the provincialization of higher education and this is sure to mean (a) an increase in existing inequities in education in different parts of Canada, inequities that we regard as inherently divisive and unhealthy, and (b) neglect of educational goals and responsibilities that are necessary to the country as a whole. That provincialization is already well advanced is certain. We may note, for example, the 1970 report of the Committee of Presidents of Universities in Ontario, which

begins with a question on whether the universities in Ontario can "offer the Province a comprehensive array of university programmes to meet the needs of our society and yet avoid wasteful duplication," defines the function of the Committee of Presidents as "generally to work for the improvement of higher education for the people of Ontario," and proceeds at a later stage to propose, that in regard to graduate programmes and staffing, "Ontario as Canada's richest province ought, at minimum, to ensure that it need not be a net beneficiary of the output of educational institutions in other jurisdictions." If the universities of the richest province are obliged to plan programmes in terms of what they can "offer the Province," and to contemplate being only minimally self-sufficient in producing the faculty they require, we must ask what hope poorer provinces may have of developing and maintaining good universities, and what the long-term implications may be for the achievement of educational excellence across the country. In some provinces already, universities have found ways, formal and informal, of discriminating against students from outside the province: a form of obstacle to the mobility of Canadians within their own country that seems singularly inappropriate in an educational setting. What are the implications for Canada if other provinces follow suit?

17. We must ask whether the provincialization of higher education is not certain to increase present inequities, wealthier provinces, generally developing better universities, whose research and educational programmes, being determined by their relevance to the needs of the province, will contribute to a continual increase in the advantage of that province over its poorer neighbours.
18. We assume that the provinces will look mainly to their own advantage, and that universities will be obliged to attend primarily to that advantage. The institution of formula financing, although it was proclaimed as a means of protecting the freedom of universities, has clearly become a weapon with which provincial governments may control university programmes. Their willingness to use the weapon (and others) for that purpose is demonstrated by the current governmental attitudes to graduate and undergraduate enrolments. Universities, which in response to demands by governments and industry developed sophisticated and costly graduate programmes, are now — under pressure from the same sources — being criticized for having done so and pressed to reduce graduate enrolment and increase undergraduate enrolment. Yet it is obvious that to increase undergraduate enrolment is inevitably to build up pressure for more places in graduate programmes. The universities are thus caught between conflicting forces that reflect short-term economic trends, and are forced to respond to them on bases that have little to do with their research function, their critical function, or their personal or cultural development functions, and make it extremely difficult for them to maintain those in any creditable way. The manpower function turns out to be the primary one, and the universities discover that they are expected mainly to respond to manpower needs, first by turning out trained graduates for government, industry, and the professions, in numbers that are prescribed to them, and second by serving as a device for keeping a large number of bright young Canadians off the labour market. We must ask whether in the long run the economic and social health of our country can be promoted by such means, whether in such circumstances universities can effectively exercise the other functions that we have described.

(Cont'd on p. 19)



**C.A.U.T.  
INCOME TAX  
GUIDE  
1974**



### The income tax consequences of the distinction between employment and business income

The new Income Tax Act (Chapter 63) [Chapters 38 & 39] like the old one contains no statutory definition of "income" although Section 3 [23]<sup>1, 2</sup> does provide a formula for determining a taxpayer's income for a taxation year. The Act continues to distinguish among the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

**Employment Income** is the teacher's salary or other remuneration received by him for the performance of duties arising from his "contract of service". (Sections 5 & 6) [26, 27 and 30 to 34]. Section 8 [53 to 73] describes the expenditures which may or may not be deducted from employment income.

**Business Income** (Section 9) [74 to 76] includes the remuneration received by a teacher for professional services rendered under a "contract for services".

The professor may find it to his advantage to consider the distinction between these two sources of income because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment only a restricted list of statutory deductions are permitted whereas the recipient of business income may generally deduct any reasonable expenses which were incurred for the purpose of earning the income other than payments on account of capital.

### Income from employment

A teacher's annual salary which he receives for his teaching and administrative duties is clearly income from employment. To this must be added fringe benefits which represent remuneration for service. Fringe benefits are generally non-cash emoluments.

DNR,<sup>3</sup> Taxation, issued Interpretation Bulletin IT-71, dated October 3, 1972 enumerating various common types of fringe benefits and indicating whether or not the value thereof should be included in the employee's income.

Bulletin IT-71 may be obtained from any District Taxation Office.

Examples of fringe benefits which must be included in income from employment are:

- a) the value of benefits received from his employer such as payments by the university of premiums for a provincial hospitalization or medical care insurance plans;
- b) allowances for personal or living expenses received from his employer;
- c) the cost of the personal use of an automobile provided to an employee by his employer;
- d) wage loss benefits of a sickness or disability insurance plan received from a plan maintained by the university;
- e) that part of a premium paid by the university on his behalf which is for group life insurance in excess of \$25,000;
- f) expense allowances, except those received in the form of an accountable advance. (See "travelling expenses" below.)

Examples of fringe benefits which need not be included in income are:

- a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of the employment at which, for security or other reasons, public and private vehicles are not welcome or not practical;
- b) loans where an employer lends money to an employee without interest or at an unusually low rate, he is not regarded as conferring a taxable benefit on the employee within the meaning of Section 6 of the Act;
- c) normally where the employer maintains recreational facilities for employees' use without charge or for a nominal fee the value of such benefits are not regarded as taxable income;
- d) where an employer makes contributions to a private health service plan in respect of an employee neither the employer's contributions nor the benefits of such a plan are regarded as taxable benefits;
- e) moving expenses which are reimbursed; and from IT-131
- f) where an employer requires an employee to attend a convention as part of the duties of his employment and reimburses him for reasonable costs incurred in so doing, such reimbursement would not normally constitute income in the hands of the employee.

### Income from a business

Many teachers provide services for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his regular salary a professor may derive income from royalties, consulting fees, writing, lectures, appearances on television or radio, all of which are usually classed as income from a business. In computing taxable income the teacher may deduct such expenses as are allowable from business income.

In addition to the above a teacher may perform other services which fall into a gray area between employment and business income. The services may be similar or identical with those performed under the teacher's regular employment contract such as teaching in night or summer school and the marking of examination papers.

Whether a contract of service or a contract for services exists will depend upon the facts of each case. Some of the factors which provide evidence of a contract for services are as follows:

- a) Where the discretion of the teacher is such that the university exercises little, if any, control over the way the teacher carries out his duties, i.e., the teacher is hired to provide an end result.
- b) Where the teacher's discretion and responsibility for expenses incurred by him in providing the services are clearly defined in a formal contract or exchange of correspondence.
- c) Where the teacher has to employ the services of others in carrying out his contractual obligation.

- d) Where the teacher supplies services to more than one university or institution.

Many universities enter into separate contracts with teachers for these supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A [TP4A] form rather than on the T4 [TP4], such practice provides evidence that the university does not consider the remuneration to be employment income. This greatly strengthens the teacher's position when he reports the fee as business income on his income tax return.

In practice, services performed by teachers for universities other than their own will probably be recognized as contracts for services more readily than similar services performed for their own universities. Thus, it may be wiser for income tax purposes to teach summer school at the community college down the street or at the "rival" across town. Similarly, a professor who teaches a non-credit course for one of the various institutions, e.g., the Society of Industrial Accountants or the Institute of Canadian Bankers would do well to arrange for payment directly from the sponsoring body. If the remuneration is channelled through his own university and is reported on the T4 [TP4] form he will experience extreme difficulty in persuading his District Taxation Office that it is business income. His prospects for success would improve if the income were reported on a T4A [TP4A] form rather than on a T4 [TP4] but most universities are loath to honour such requests.

Clearly it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible expenses. Since no income tax will be withheld at source from business income the taxpayer should remember that he must make up for this deficiency when his annual income tax return is subsequently filed. Furthermore, when a taxpayer's business or property income reaches 25% of his total income the law requires that quarterly instalments of estimated income tax are paid (Subsection 156 (1)) [754].

### Deductions from employment income

Section 8 [53 to 73] describes most of the deductions which are permitted from employment income. Those of particular interest to university teachers are as follows:

- a) **employment expense** — all employees are now entitled to deduct an employment expense amounting to 3% of income from all offices and employments including research grants up to a limit of \$150. This is a standard allowance which requires no supporting vouchers or receipts. (Paragraph 8 (1) (a) ) [54].
- b) **legal expenses** — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) ) [71].
- c) **contributions to teachers' exchange fund** — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250.00 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange



- arrangement (Paragraph 8 (1) (d)) [73].
- d) *travelling expenses* — in some rather limited situations a teacher may deduct certain travelling expenses. In order to qualify he would have to meet the following conditions;
- be ordinarily required to carry on the duties of his employment away from his employer's place of business;
  - have a contractual responsibility to pay travelling expenses incurred in the performance of his duties;
  - and have no allowance for travelling expenses which was considered under the Act as being non-taxable income.

Relevant situations might arise where a professor participates in an exchange programme or is required to commute between two campuses separated by distance. (Paragraph 8 (1) (h)) [57].

- e) *dues and other expenses of performing duties*
- Annual professional membership dues, the payment of which was necessary to maintain a professional status which is recognized by statute. Membership in professional societies may be disallowed where the professor has employment income only. They are generally allowed as a deduction from business income.
  - faculty association fees* are usually allowed.
  - Office rent, salary to an assistant or substitute, or cost of supplies if required by the contract of employment and not paid for by the employer or, reimbursed to the employee.
- f) *unemployment insurance premiums* (Paragraph 8 (1) (k)) [64A].
- g) *Canada or Quebec Pension Plan Contributions* (Paragraph 8 (1) (l)) [64B].
- h) *contributions to a registered pension plan* — up to \$2,500 each year. (Paragraph 8 (1) (m)) [64C] and (Subsection 8 (6)) [66].
- i) *contributions to a registered retirement savings plan* — a teacher may choose to supplement his university pension by making contributions to a registered retirement savings plan. Such contributions are deductible up to a limit of the lesser of 20% of his salary and \$2,500, including the amount which he contributed to a registered pension plan. If his employer does not contribute to a registered pension plan during the year his limit for contributions to his registered retirement savings plan will be increased to the lesser of \$4,000 and 20% of his earned income. (Subsection 146 (5)) [684]. If an employee borrows money to contribute to such a plan, the interest on the loan is tax deductible.

These savings and accumulated income from the plan may be converted to a pension (life annuity) at any time before age 71.

Also of interest, particularly to elderly teachers who continue to work on a full or part time basis past age 65, is their right to defer income tax on funds received from pension plans by transferring these amounts into a registered retirement savings plan. Old Age Pension receipts also qualify. These transfers will remain tax exempt until they are withdrawn from the registered retirement savings plan. The transfer contributions are not subject to the limits of \$2,500 and \$4,000 mentioned above. Such an arrangement permits a professor to defer income tax on pension receipts until he retires — at least up until age 71. (Subsection 146 (16)) [676].

- j) *moving expenses in connection with a new job* — moving expenses include the costs of travelling, transporting or storing household effects, temporary lodging and meals, cancelling a lease or selling the old residence. The deduction for temporary lodging and meals is limited to a period not exceeding 15 days. (Section 62) [316 to 319]. (See DNR pamphlet "Moving Expense".)
- k) *child care expenses* — include baby sitting services, day nursery services or lodging at a boarding school or camp under certain circumstances up to a maximum of \$2,000, depending on the number of children. However, these expenses are deductible only by the mother, unless the father is separated, divorced or a widower and is looking after the children. (Section 63) [320

to 325]. (See DNR pamphlet "Child Care Expenses".)

## Deductions from Business Income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay.

Typical examples of expenses incurred by teachers to earn business income are books, materials, travelling, office supplies and facilities, postage, typing, photo copying and wages for part-time help. The taxpayer must be prepared to document such expenses if requested to do so.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail:

### Office Expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning, mortgage interest and capital cost allowances (depreciation), or rent, if applicable. Depreciation on any office furniture and equipment employed in his business may also be claimed as a deduction. It should be remembered, though, that previously allowed capital cost allowance may be recaptured and included in income if the assets being depreciated are subsequently sold for more than their depreciated value or converted to a non-business use. It should also be noted that the disposition of one's principal residence is specifically exempted from capital gains taxation. Obviously, if a portion of one's house is used for business purposes then when the house is sold a proportionate part of the difference between selling price and cost will not enjoy the exemption from capital gains taxation. The same holds true if the house is converted back to non-business use, because the Act assumes a disposition at that time at fair market value.

If the taxpayer buys a house and establishes an office in it at the time of purchase, the capital cost of the house is the purchase price including commissions and legal fees. If he buys a house and later establishes an office then the capital cost of the residence will be its fair market value on the date it first began to be used to earn income. Suppose an eight-room house was purchased for \$35,000 ten years ago but is worth \$50,000 on January 1, 1974 when an office was established in one room which is now being used for the purpose of earning business income. The \$50,000 value must be allocated to land and building. The realty tax assessment apportionment is normally acceptable, although other logical apportionments between land and building may be preferable in some cases. Suppose the assessment shows a value of \$4,000 for the land and \$16,000 for the building. The capital cost of the house will be  $\$16,000/20,000 \times \$50,000$ , which equals \$40,000. If the office is of average size in the eight-room house the taxpayer may claim capital cost allowance on one-eighth of \$40,000 or \$5,000.

The maximum rates of capital cost allowance allowed under the regulations are 5% of the capital cost for brick buildings, 10% for frame buildings and 20% for furniture and equipment. Capital cost allowances are applied to residual balances and not to original values. For example, if the \$5,000 referred to above related to a brick building, the capital cost allowance for the first year would be \$250 (5% of \$5,000), and for the second year it would be \$237.50 which is 5% of the residual value (5% of (\$5,000 — \$250)). For the third year it would be \$225.62 being 5% of (\$5,000 — \$487.50) and so on.

### Automobile Expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the

total costs and the portion reasonably allocable to the business use. If requested, a taxpayer should be prepared to satisfy the tax department that he is entitled to the expenses claimed. He should be able to produce vouchers for the automobile expenses listed and to support both the total miles and the business miles travelled during the year. Therefore it is a good idea to use credit cards as much as possible rather than cash. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips if any, unless your office is in your home and your business is conducted mostly at clients offices, e.g. an individual teaching night school under a self-employment type of contract, who maintains his office in his home, may claim the costs of commuting to and from the school and his home.

Cash expenses will include gas, oil, repairs, supplies, tires, parking, car wash, licence fees, finance costs and insurance premiums.

Capital cost allowances may also be claimed at the rate of 30% of the diminishing or residual value. (Cost less accumulated depreciation.)

A mileage record should be kept and the cost per mile determined. (Total cost divided by mileage.) This mileage cost may then be applied only to the number of miles travelled on business.

If during the year, the taxpayer has traded in his car for a new one, he must add the amount charged by the seller to the undepreciated capital cost of the used car.

An example may clarify:

Initial cost of car	\$3,500
1st year capital cost allowance at 30%	1,050
Undepreciated capital cost at end of 1st year	\$2,450
2nd year capital cost allowance at 30%	735
Undepreciated capital cost at end of 2nd year	\$1,715
3rd year capital cost allowance at 30%	515
Undepreciated capital cost at end of 3rd year	\$1,200

In 1974 the taxpayer traded this car in for a new one at a cost of \$3,700. He paid \$2,800 cash plus a \$900 trade-in allowance. The new capital cost is determined by adding the cost of the new car to the undepreciated capital cost of the old car and deducting the trade-in allowance or sale price.

Hence, his new capital cost is \$4,000 (\$3,700 plus \$1,200, less \$900). In his 1974 income tax return he makes the following statement on automobile expenses:

### CASH EXPENSES

Gasoline	\$250
Car wash	8
Parking	42
Repairs	100
Licence	35
Insurance premium	150
	\$ 585

### CAPITAL COST ALLOWANCE

Undepreciated capital cost of \$4,000 at 30%	1,200
Total cost for the year	\$1,785

### MILEAGE

Old Car	
— Odometer reading when sold	35,000
— Odometer reading beginning of year	30,000
— Mileage for year, old car	5,000
New Car	
— Odometer reading at end of year	5,200
— Total mileage for both cars	10,200
Cost per mile — 17.5 cents (\$1,785 ÷ 10,200 miles)	
Total business use of automobiles: 400 miles at 17.5 cents = \$70.00	

### Business or professional fee income

A taxpayer reporting business income and expenses must complete the schedule provided for this purpose with the 1974 income tax return.

The following is an example of a typical statement of business income and expenses

Professional fees (gross)	\$3,250
---------------------------	---------

### EXPENSES

operating (see statement below)	\$390
supplies	50
capital cost allowances (see below)	490*
Automobile expenses (see above)	70
Books and periodicals	200
Net professional income	\$2,050

### DETAIL OF OFFICE EXPENSES — OPERATING

Realty taxes	\$1,000
Interest on mortgage	1,500
Repairs	100



Insurance	75
Heat	275
Telephone	100
Water	50
Light	20
Total operating expenses for the entire house	\$3,120
One-eighth (assuming that the office occupies one room of average size in an eight-room house)	\$390
* The capital cost allowance will vary depending upon whether the house is brick or frame, as follows:	
Brick building	\$250 (see below)
Furniture and equipment	240
Total	\$490
Frame building	\$500 (see below)
Furniture and equipment	240
Total	\$740

#### CAPITAL COST ALLOWANCES

	Class 3	Class 6	Class 8	Class 10
Undepreciated capital cost at beginning of year	\$5,000	\$5,000	\$1,000	\$1,200
Additions at cost	—	—	200	3,700
	\$5,000	\$5,000	\$1,200	\$4,900
Less proceeds of disposals	—	—	—	900
U.C.C. before C.C.A.	\$5,000	\$5,000	\$1,200	\$4,000
Rates allowable	5%	10%	20%	30%
Capital cost allowances	250	500	240	1,200
Undepreciated capital cost at end of year	\$4,750	\$4,500	\$960	\$2,800

#### NOTE:

- Class 3 — Brick buildings
- Class 6 — Frame buildings
- Class 8 — Furniture and equipment
- Class 10 — Automobiles

#### Fiscal year

A taxpayer may adopt a fiscal year for reporting business income which may not necessarily conform to the calendar year. However, once a fiscal year has been established it may not be changed without the concurrence of the DNR, Taxation (Subsection 248 (1) ) [1]. (Employment income must be calculated on the calendar year.)

#### Accrual method of reporting for a professional business

Under the new Act the option of reporting income for professional services on a "cash" basis no longer prevails. The taxpayer must declare all such income in the year in which it becomes receivable regardless of whether or not it is actually received. An amount for services rendered will be deemed to have become receivable on the date when the bill for services is presented, the date when the bill would have been presented if there were no delay in presenting it, or the date when payment is received, whichever is earliest (Section 34) [203-204]. (See DNR pamphlet, "Professionals: Income Calculation".)

#### Capital gains

The new Act provides for the first time in Canada that certain capital gains and losses from the disposition of property must be taken into account in determining income. This new capital gains tax does not appear to pose any problems peculiar to university teachers with the possible exception of a) capital gains on the disposal of a residential property containing an office the expenses of which have been claimed as a deduction from business or professional income and b) a deemed capital gain on a principal residence which was rented during the owner's absence abroad and then subsequently reoccupied. (See the sections in this Tax Guide entitled "Office expenses" and "Canadian rental income of non-residents".)

DNR, Taxation has published a booklet entitled *Capital Gains* which may be obtained from any District Taxation Office.

#### Scholarships, fellowships, bursaries, prizes and research grants

DNR, Taxation, issued Interpretation Bulletin IT-75, dated November 3, 1972, which defines each of the above categories of income and its treatment under the Act. The content of this Bulletin is being reconsidered by the Department and a reissue may appear in the near future. If so, it may contain changes which will be of interest to taxpayers.

The name applied to any specific grant may not be indicative of its true nature. Consequently, the recipient of a grant should seek clarification of the income tax classification of his award.

Bulletin IT-75 may be obtained from any District Taxation Office.

Research grants are treated differently than in-

come from any of the other four sources mentioned above, as follows:

#### Scholarships, fellowships, bursaries and prizes

Paragraph 56(1)(n) [287g] requires that the total of all amounts received in respect of the above in excess of \$500 must be included in income. Teachers and students are again reminded of their rights under Sections 62 [316 to 319] and 63 [320 to 325] to deduct moving and child care expenses in some situations as mentioned earlier in this Guide.

#### Research grants

Research grants must be included in income to the extent that they exceed expenses incurred in carrying out the research. Personal or living expenses are not deductible except travelling expenses including meals and lodging while carrying on the work away from home. (Paragraph 56(1)(o) ) [287h].

DNR, Taxation has expressed the following opinion regarding the kind and extent of deductible expenses.

In our view, a university professor who receives a research grant to go on sabbatical leave may claim only his own expenses of travelling between his home in Canada and the place at which he temporarily resides while engaged in the research work. He would also be entitled to claim his expenses of travelling from one temporary location to another, and of field trips in connection with his work.

He would not be permitted to claim the travelling expenses of his family while sojourning in a particular place.

University teachers should take note that the above opinion pertains only to travelling expenses. Paragraph 56(1)(o) [287h] allows the deduction of all expenses, except personal or living expenses, incurred in the year for the purpose of carrying on the research and is not limited to travelling expenses.

It should be noted further that expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. Thus, all expenses incurred for the purpose of carrying on the research are deductible to the extent they relate to the grant including expenditures of a capital nature. (Interpretation Bulletin IT-75, paragraphs 7 and 12.)

There is no \$500 exemption for research grants.

DNR, Taxation, has ruled that it does not consider a research grant to be "received" as income if the following circumstances exist:

- a) funds are made available to an individual who holds an academic appointment at a university, hospital or similar institution to enable the individual to carry on research or similar work;
- b) the funds are paid directly to the university, hospital, or similar institution;
- c) the funds are provided only for the purpose of defraying the costs of the research project, and
- d) the funds were not used by, or otherwise available for the personal benefit of the individual.

(Interpretation Bulletin IT-75, paragraphs 10 and 11.)

#### Sabbatical leaves

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described later in the Guide.

#### Sabbaticals—Residents of Canada

A professor on sabbatical who remains a resident of Canada for income tax purposes must include a continuation of whole or part salary in income without the benefit of any allowance for travelling or other expenses related to his research. On the other hand, if his sabbatical is financed by a research grant from his employer or from an outside institution he may deduct therefrom for tax purposes such expenses as are described in Paragraph 56(1)(o) [287h] of the Act. (Interpretation Bulletin IT-75, paragraph 8.)

DNR, Taxation, has now recognized the right of universities to issue research grants in lieu of sab-

batical salaries to teaching staff. The conditions under which such research grants may be awarded have been made known to all Canadian universities. Under this arrangement, the sabbaticant will receive a continuation of salary together with a research grant. The salary portion must be declared as income which will be eligible only for statutory deductions such as contributions to a registered pension plan, Canada Pension Plan, unemployment insurance, etc. The research grant need be included in income only to the extent that it exceeds the expenses described in Paragraph 56(1)(o) [287h] mentioned above.

#### Sabbaticals — Non-residents of Canada

Usually a teacher who leaves Canada for a year or two on leave of absence or sabbatical leave may remain a resident of Canada if he so chooses. Alternatively, he may decide to establish non-resident status but only if he meets the eligibility requirements. "If his family left Canada and he disposed bona fide of his right to occupy his dwelling here, either by sale or lease for a year or more, ordinarily he would be considered to have become a non-resident." (Interpretation Bulletin IT-9, paragraph 2.)

Under the old Income Tax Act the sabbatical salaries of non-residents were tax exempt but are fully taxable in Canada under the new Act. Any teacher who became a non-resident prior to February 19, 1973 (federal budget day), will not be taxable in Canada on research grants or sabbatical salaries received while a non-resident up until December 31, 1973. Amounts received after December 31, 1973 will be taxable. There is no tax exempt period at all for sabbaticants who became non-resident after February 19, 1973.

Where a non-resident is taxable on sabbatical salaries and grants, he is entitled to the same personal exemptions accorded to residents in the ratio of his Canadian income to his world income. (Interpretation Bulletin IT-75, paragraph 17.)

*Note regarding Family Allowances* — Prior to 1974, family allowances were tax-exempt and were not payable to residents of Canada while they were sojourning outside the country except for very restricted periods.

With effect from January 1, 1974, family allowances are subject to tax to the person who claims an exemption for the child for income tax purposes.

At the same time, allowances will continue to be paid on behalf of an eligible child whose supporting parent is subject to Canadian income tax regardless of the absence of either the parent or the child from Canada. (See pamphlet "Family Allowances 1974" published by the Department of Health and Welfare.)

#### Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which the bulk of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only upon income from sources within Canada, but in many cases might become taxable on world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A deduction from Canadian tax is permitted which is the lesser of, (a) the foreign tax paid, and (b) the Canadian income tax which would be otherwise payable in respect of the foreign income. This deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 [811 to 818]. A taxpayer who plans to abandon his Canadian residency should consider the deductibility of taxes paid in Canada under the tax laws of his new residence.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds will be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary.

If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid



directly to a non-resident teacher by a non-resident foundation they would certainly not be subject to Canadian income tax. Present DNR rulings maintain that where such funds are channelled through a Canadian university they do constitute taxable income.

### Canadian investment income of non-residents<sup>4</sup>

With a few minor exceptions, dividends and interest payable to non-residents from sources within Canada are subject to withholding tax. The rates may be 5%, 10% or 15% depending upon the nature of the income. The general rate will be increased to 25% in 1976 except where reduced by treaty.

The taxpayer may give notice of his non-residency to companies, banks and other institutions that pay him dividends and interest and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the District Taxation Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures and will perform this service for their customers.

### Canadian rental income of non-residents

If a non-resident teacher owns his home and rents it during his absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures:

1(a) The taxpayer may arrange with an agent to withhold and remit 15% (25% after 1975 unless reduced by treaty) of the *gross* rents and may permit such remittances to constitute a complete discharge of his liability for income taxes on his rental income. (Paragraph 212(1)(d).)<sup>5</sup>

1(b) However, the taxpayer has an option whereby he may within 2 years from the end of the taxation year file a return based upon the *net* income from the property after deduction of expenses such as realty taxes, repairs, insurance, mortgage interest, agent's fees, and possibly capital cost allowances (depreciation). If no depreciation actually occurs during the income producing period the capital cost allowances will be recaptured following the taxpayer's reoccupation of the premises and, consequently, it may be advisable not to claim them in the first place. If the income tax payable on the *net* income after deduction of expenses proves to be less than the 15% already withheld from the *gross* rents then a refund of the excess may be claimed.

2 As an alternative to the procedure described above, the non-resident may elect to file DNR Form NR6 which is a joint undertaking by the non-resident and his agent to file an income tax return within 6 months after the end of the year. Under such an arrangement the agent is required to withhold and remit 15% of the estimated *net* amounts of rental income which became available to the non-resident. Then, when the income tax return is filed the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an overpayment. A separate undertaking is required for each taxation year. (Subsection 216(4).)

A teacher who rents his dwelling during a temporary absence from Canada will normally be deemed to have converted his principal residence into an income producing property which may thereby become subject to taxable capital gain. The teacher has, however, an option to elect to retain his principal residence status for four years providing he does not claim capital cost allowances. (Subsection 45(2), (262), and paragraph 54(g)(iv).) Furthermore, if no capital cost allowances are claimed there can be no recapture upon reoccupation or disposal. A taxpayer may claim capital cost allowances on his furniture without affecting the recapture or capital gains status of his home.

### Summary of advantages of non-resident status

Usually, a teacher who leaves Canada for a year or two on leave of absence or sabbatical leave may remain a resident of Canada for tax purposes if he so chooses. Alternatively, he may decide to es-

tablish non-resident status but only if he meets the eligibility requirements.

The advantage of becoming a non-resident for tax purposes has now been substantially diminished by the new Act but the following advantages remain:

- (a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
- (b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.
- (c) Rental income will probably be taxed at lower rates to non-residents than to residents.

Taxpayers for whom non-resident status otherwise offers desirable advantages must consider the potential accrual of taxable capital gains during their non-resident periods. A teacher who takes a leave of absence or sabbatical leave outside Canada and who rents his home during his absence but who remains a resident of Canada for income tax purposes may elect under subsection 45(2) to retain principal residence status throughout and thus avoid any possibility of a taxable capital gain.

On the other hand, if the teacher becomes a non-resident of Canada during his sabbatical leave the election under subsection 45(2) would be of no effect. However, there is some considerable doubt whether a non-resident absence of one year which spans parts of two calendar years could give rise to a taxable capital gain. This issue is presently under investigation and it is suggested that anyone contemplating a leave of absence or sabbatical leave should seek further information before claiming non-resident status.

In the meantime, any attempts by District Tax Offices to assess capital gains in the above circumstances should be challenged.

Upon becoming non-resident, taxpayers are deemed to have disposed of all capital properties with certain exceptions, one of which is real estate. However, tax payers may elect to defer capital gains on property otherwise deemed disposed of for capital gains purposes. (Subsection 48(1) [227].) (Information Circular 72-23R) (DNR Form 2061). The DNR pamphlet entitled "Capital Gains" also contains useful information on this subject.

Before seeking non-resident status a teacher should consider the combined effect of both Canadian and foreign income taxes. Some of the issues regarding income taxes in the United States, the United Kingdom and France are discussed in the following section.

### Brief summary of implications of sabbatical leave taken in the United States, the United Kingdom and France

Because of the major changes in Canadian income tax laws, Canada's tax treaties will have to be renegotiated. The final outcome of these negotiations cannot be predicted.

We have attempted in the following paragraphs to summarize some of the essential provisions of the tax laws of the United States, the United Kingdom and France, but the user of this guide should be warned that this was intended only as a general guide. We suggest that teachers intending to spend the sabbatical leaves in these countries inquire of the tax authorities of the country they intend to go to before they make any commitments.

#### 1. The United States

If a Canadian professor takes his sabbatical leave in the United States and spends a period of ten months, a year or fifteen months there with the intention of returning to Canada, the U.S. Internal Revenue Service would regard him as a non-resident alien. He is classified as a non-resident alien because he is regarded as "One who comes to the United States for a definite purpose which in its nature may be promptly accomplished". His income tax liability is limited to income from sources in the United States. United States source income is either "effectively connected with the conduct of a trade or business in the United States" which is taxable after allowable deductions at their graduated rates, or as income that is not effectively connected which is taxable at a flat rate of 30%. However, by tax treaty this is reduced to 15% for all income, other than earned income, which is derived

by Canadian residents from sources in the United States. A professor who plans to take his sabbatical leave in the United States will probably qualify as an exchange visitor. A non-resident alien in this category may exclude from income subject to U.S. tax the sabbatical salary paid to him by his Canadian university.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exclusion from income is available only if the grant is made by a non-profit organization that is exempt from U.S. income tax, by the government of the U.S. or one of its agencies or a State government or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The Exclusion is limited to a total of 36 months otherwise the entire amount of the scholarship or fellowship grant is subject to U.S. income tax. Scholarship and fellowship grants received by a Canadian professor who is a non-resident alien of the United States from a source in Canada would not be subject to U.S. tax unless they are regarded as compensation for services performed in the United States.

The Canada-United States Tax Convention (Article VII) provides that if a Canadian resident is present in the United States for a period not exceeding a total of 183 days in the taxable year, he is exempt from United States tax upon compensation for services performed during that year in the United States provided that: (a) compensation does not exceed \$5,000 or (b) that the compensation is received from a Canadian resident, corporation or other Canadian entity or from a Canadian permanent establishment of a United States enterprise and in that case there is no dollar limit on the exemption. If a Canadian professor went to the United States on July 2 of one year and left the United States on June 30th of the following year, he would have spent 364 days in the United States, but he would not have spent a period exceeding 183 days in either calendar year; he would thus qualify for the exemption for compensation for personal services. The tax treaty also provides (Article VIII A) that a professor who is resident in Canada and who temporarily visits the United States for the purpose of teaching for a period not exceeding two years at a university, college, school or other educational institution in the U.S., is exempt from tax on his remuneration for teaching for such period. It should be noted that the tax treaty refers to Canadian residents and therefore a Canadian resident who ceases to be a Canadian resident during his sabbatical leave would prejudice his position under the tax treaty.

#### 2. The U.K.

During 1974 significant changes in U.K. taxation have occurred which initially caused some concern to persons who intended to take sabbatical leave in the U.K. While the Finance Bill was still being considered by Parliament, we were informed by the Inland Revenue that professors on sabbatical leave would normally be regarded as performing the duties of their employment while they are in the U.K. and in the future would be liable to U.K. tax on 50 per cent of their sabbatical salary. However, the Inland Revenue indicated that this result was subject to the Canada-U.K. Tax Agreement. Article 19(2) provides that an individual who is, or was immediately before visiting the U.K., a Canadian resident and who is in the U.K. as a recipient of a grant, allowance or award for the primary purpose of research to be carried out during a period not exceeding two years from a governmental, religious, charitable, scientific, literary or educational organization established in Canada shall not be taxed in the U.K. in respect of that grant, allowance or award. This article of the Tax Agreement clearly exempts fellowships, scholarships and research



grants received from all the usual granting agencies in Canada.

There may be some doubt as to whether article 19 does or does not exempt sabbatical salary. Revenue Canada has indicated that sabbatical salary should be regarded as a grant, allowance or award within Article 19(2). It seems likely that the Inland Revenue would hold a similar view. However, if sabbatical salary is not exempted by article 19, article 14 will in some circumstances provide tax exemption. However, the exemption provided by article 14 is only available to a person who is a Canadian resident. A person who has ceased to be a Canadian resident would be unable to claim the exemption provided by article 14. Article 14 provides that salary derived by a Canadian resident shall only be taxed in Canada if the employment is exercised in the U.K. Assuming that a professor on sabbatical in the U.K. exercises employment in the U.K. in regard to the sabbatical salary which he receives from his Canadian university, article 14 provides exemption if he is present in the U.K. for a period or periods not exceeding in the aggregate 183 days during the U.K. year of assessment. It should be noted that the U.K. year of assessment runs from April 6th of one year to April 5th of the succeeding year. If he arrived in the U.K. on September 1st and remained in the U.K. for 1 year, he would be in the U.K. for more than 183 days in regard to the first year of assessment and therefore disqualified from the exemption under article 14 but would be in the U.K. for less than 183 days in regard to the second year of assessment and thus sabbatical salary received from April 5th to August 31 would be exempt from U.K. tax under article 14. The sabbatical salary received from September 1 to April 5 during the first year of assessment would also be exempt if during that period of time, he arranged to be on the continent for a period in excess of 34 days and thus reduced the period of time during the first year of assessment from 217 days to less than 183 days. Arranging to be out of the U.K. for such a period of time would not be necessary if as seems probable sabbatical salary is exempt under article 19.

### 3. France

All persons of whatever nationality who maintain a regular residence in France are regarded as liable for taxation in France. The following are regarded as maintaining a regular residence:

(a) all persons who possess a dwelling for their use, either as owner, enjoying the use of, or as lessee, whenever in the latter case the lease is concluded either by a single agreement or by successive agreements for a continuous period of not less than one year.

(b) all persons who, without having at their disposal in France a dwelling under the conditions defined in (a) of the above paragraph, but who, notwithstanding, have their principal place of abode in France. Although this idea of principal abode is not defined by law, it is generally considered that an alien has his principal abode in France whenever he remains there continuously for more than 6 months of a given year.

It appears to follow that a Canadian professor spending his sabbatical year in France will be regarded as a French resident and subject to French income tax. However, article 10 of Canada-France Income Tax Agreement provides that salaries are taxable by the State where the personal activity is exercised but the article then goes on to provide that a person shall not be considered to exercise personal activity in France if as an employee of a Canadian employer he carries out in France a temporary mission of short duration in the course of which he continues to be paid by his Canadian employer. The French taxation authorities regard a Canadian sabbaticant as exempt under article 10 as long as the length of his stay does not exceed 12 months. Hence a Canadian professor spending only his sabbatical year in France will not be taxed in France on his salary and other sums which accrue to him from his Canadian university.

*This Income Tax Guide for 1974 was prepared by the CAUT Income Tax Committee. The members of the Committee are:*

**Prof. Charles Hebdon (Chairman), OCUFA**  
**Prof. Gordon Bale, Queen's**  
**Prof. Brian Markland, Concordia**  
**Georges Frappier, CAUT**

Without exception sabbaticants returning from France indicate that only if they have had income from sources within France has any French tax been levied. However, a person who is resident in France but not permanently resident in France may be subject to an individual income tax on the higher of actual income from French sources or a presumed income in an amount equal to five times the rental value of his residence in France under article 164 of the French Tax Code. Article 16 of the Canada-France Taxation Agreement specifically provides that the method of taxation provided under article 164 of the French Code will continue to be applied. It appears that article 164 has not been used to tax professors on sabbatical leave and that its function is to levy a tax on persons who maintain luxurious secondary residences in France over a substantial duration.

### International tax agreements and conventions relating to teaching remuneration

It should be emphasized that the Department of Finance has indicated that in all treaties currently being renegotiated and in all new treaties Canada will not grant the two year exemption for teaching remuneration for teachers coming to Canada.

### Residents of treaty countries teaching in Canada<sup>6</sup>

Canada has agreements or conventions with the following 14 countries which permit their residents to teach temporarily in Canada for a period up to 24 months free of Canadian tax on their teaching income:

Australia, Denmark, Finland, Ireland, Japan, Netherlands, New Zealand, Norway, South Africa, Sweden, Trinidad and Tobago, United Kingdom, United States and West Germany

The agreement with Ireland differs from the other in that the exemption is extended to "remuneration for carrying out advanced study (including research)".

Since September 13th, 1972, when Interpretation Bulletin IT-68 was issued the DNR has required universities to make income tax deductions and to collect CPP contributions from all residents of treaty countries. During their stay in Canada, they will be required to file annual income tax returns here. When the DNR is satisfied that the duration of the teacher's temporary visit did not exceed two years and that his visit was for the purpose of teaching at an educational institution, he will receive a refund of the Canadian income tax he has paid and the CPP contributions he has made on the remuneration he received for his teaching duties in Canada.

Prior to September 13th, 1972, the DNR under Information Bulletin 41, dated May 21, 1968, permitted the teacher to file a statement with his university regarding his intention to leave Canada within 24 months which authorized the university to waive deductions at source of income tax and Canada Pension Plan contribution. Assuming that the teaching contract commenced on July 1st, the teacher was exempt for the first year and a half in regard to his salary from teaching but deductions were required for the final half year. If the teacher left Canada by the end of the two-year period, he could claim a refund of deductions made in the final half year. If he remained in Canada, he could not recover the deduction for the final half year but no attempt was made to impose tax for the preceding year and a half when he was free from deductions at source. After September 13th, 1972, the DNR attempted to tax teachers who had entered Canada prior to that time and had relied on Information Bulletin 41 and had overstayed the two-year period. The DNR asked for evidence that the declarations of their intentions to leave Canada were made in good faith. When this development was called to the attention of the Minister of National Revenue, he agreed that no further action would be taken against individuals who had extended their visits beyond two years unless evidence should come to light that clearly indicated that the teachers' declarations were false.

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian income tax situation. These international agreements provide exemption from Canadian tax on the teaching income of residents of the contracting states but do not absolve such individuals from liability for income taxes at home.

### Canadian residents teaching in treaty countries

The agreements with the 14 countries mentioned above, plus the Jamaican agreement, permit Canadians to teach temporarily in their territories for a period up to 24 months free of domestic income taxes upon their teaching income.

Professors planning to teach in any of these countries on a tax exempt basis should enquire about the interpretation of the interim exemption arrangements which may be applied quite differently than in Canada.

The Canadian should bear in mind that the agreement exempts him from income tax only in the foreign country and not in Canada. If he remains a resident of Canada for income tax purposes, he will be subject to Canadian income tax on his world income.

However, if he becomes a non-resident of Canada he will not be taxable on income from sources outside Canada. Whether he may remain tax exempt in the treaty country after he becomes a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments.

### Quebec income tax

Quebec has its own Income Tax Act (1972 L.Q. chap. 38 and 39) and administration. It is possible to trace some differences in the fiscal liabilities of university teachers in Quebec. The provincial department of revenue, for instance, was reluctant to admit that a sabbatical leave can bring about a cessation of residence, whereas the federal administration, in general, has taken a much broader view of the subject. However, while it has been generally understood that a university teacher was treated the same way under both acts, it must be recognized that two different administrations could interpret differently the same circumstances or the same situation, not to mention the existence of some minor drafting differences.

We therefore have good reason to believe that the present analysis of the implications of the federal law will also apply to the Quebec Act but we recommend that in case of any differing interpretation, a close look should be given to the exact wording of the Quebec Act as an explanation of the different application.

### A final note

The Committee recommends that any CAUT members having problems concerning the application of the tax act, go to their local DNR Taxation Office. If you feel that you have not been dealt with fairly by the Taxation Office, you may submit the problem to the CAUT Income Tax Committee, although the Committee will only take up your case if it represents a general and unsolved problem. The Committee intends to go to DNR in order to establish rulings and regulations which are nationally consistent.

The Committee is well aware that this Guide does not cover all income tax problems faced by all university teachers. The Committee intends to carry on its work and complete or amend the guide by publishing regularly the results of its work in the CAUT Bulletin.

The Committee also feels that answers to particular problems are of value to the general membership of the Association. It therefore proposes to periodically publish anonymous letters which present particular problems to the Committee along with answers to those questions. These will be incorporated into a column on taxation which will appear periodically in the Newsletter section of the CAUT Bulletin.

### NOTES

- 1 All references are to the Income Tax Act except where otherwise stated.
- 2 Figures in square brackets are the corresponding section in the Income Tax Act of the Province of Quebec [Chap. 38].
- 3 The abbreviation "DNR" has been used for "Department of National Revenue".
- 4 There is no withholding tax levied by the Province of Quebec on rental income of non-residents, hence there are no corresponding sections in the Income Tax Act of the Province of Quebec.
- 5 See note 4.
- 6 There is no treaty that binds the Province of Quebec with a foreign country. It is expected, however, that the P.Q. will follow the principles embodied in the treaties that Canada has signed and consequently will exempt income of non-residents which is exempted under a Canadian treaty.



**GUIDE  
DE L'IMPÔT  
SUR LE REVENU  
1974  
A.C.P.U.**



## Conséquences fiscales de la distinction entre le revenu provenant d'un emploi et le revenu tiré d'une entreprise

La nouvelle Loi de l'impôt sur le revenu (Chap. 63) [Chap. 38 et 39] ne définit pas plus que l'ancienne ce qui constitue un « revenu ». Elle continue cependant à indiquer la façon de déterminer le revenu d'un contribuable au cours d'une année (voir l'article 3) [23]<sup>1,2</sup> et à distinguer plusieurs sources de revenu. Pour les professeurs d'université, la distinction la plus importante est celle qui est établie entre le revenu provenant d'un emploi et le revenu provenant d'une entreprise.

Le revenu tiré d'un emploi comprend le salaire et toute autre rémunération reçue par le professeur en échange de ses services, selon son contrat de travail. (Articles 5 et 6) [26, 27 et 30 à 34]. L'article 8 [53 à 73] de la loi énumère les dépenses déductibles du revenu tiré d'un emploi.

Le revenu tiré d'une entreprise (article 9) [74 à 76] comprend toute rémunération pour services professionnels rendus en vertu d'un contrat d'entreprise, en dehors d'un emploi régulier.

Le professeur peut trouver avantage à tenir compte de la distinction entre ces deux sources de revenu, car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu tiré d'un emploi, seules des déductions statutaires très limitées sont permises, alors que dans le cas d'un revenu d'entreprise, on peut déduire toute dépense raisonnable engagée pour gagner ce revenu, sauf les immobilisations.

### Revenu tiré d'un emploi

Il est évident que le salaire annuel que touche un professeur pour son enseignement et ses charges administratives est un revenu tiré d'un emploi. À ce salaire, il faut ajouter certains avantages sociaux qui font partie de la rémunération. En général, ces avantages ne donnent pas lieu à des paiements en argent. Le ministère du Revenu national a publié, le 3 octobre 1972, le Bulletin d'interprétation IT-71, dans lequel il énumère divers genres d'avantages sociaux et indique si leur valeur doit, ou non, être comprise dans le revenu. Ce bulletin peut être obtenu de tout bureau de district de l'impôt.

Voici quelques exemples d'avantages sociaux qui doivent être comptés dans le calcul du revenu tiré d'un emploi:

- la valeur des primes versées par l'employeur à l'égard de l'employé en vertu d'un régime provincial d'assurance-hospitalisation ou d'assurance-maladie;
- les frais de subsistance et les dépenses personnelles payées par l'employeur;
- la valeur de l'utilisation à des fins personnelles d'une automobile fournie par l'employeur;
- les indemnités reçues en vertu d'un régime d'assurance-salaire ou d'une assurance contre la maladie, les accidents ou l'invalidité, si cette assurance est à la charge de l'employeur;
- la partie de toute prime que paye l'employeur pour une assurance collective sur la vie en excédent de \$25,000;
- les sommes reçues à titre d'allocation pour frais divers, si ces frais ne doivent pas être justifiés (voir ci-dessous «frais de déplacement»).

Voici par contre quelques exemples d'avantages sociaux qui ne sont pas considérés comme faisant partie du revenu:

- la valeur du transport assuré par l'employeur lorsque le lieu de travail est inaccessible, pour des raisons de sécurité ou autres, par des moyens de transport en commun ou particuliers;
- les avantages financiers tirés de prêts sans intérêt ou à intérêt limité consentis par l'employeur;
- la jouissance à titre gratuit ou pour une somme nominale des installations récréatives entretenues par l'employeur;
- les contributions de l'employeur à un régime privé d'assurance-maladie, de même que les indemnités reçues en vertu d'un tel régime;
- les frais de déménagement remboursés;
- les frais de déplacement remboursés par l'employeur à un employé qui assiste à un congrès à la demande de l'employeur. (IT-131)

### Revenu tiré d'une entreprise

De nombreux professeurs travaillent pour une université ou pour d'autres institutions en vertu d'un contrat d'entreprise, et non d'un contrat de service. Le revenu d'un tel travail n'est pas un revenu tiré d'un emploi. En plus de son salaire régulier, un professeur peut ainsi tirer des revenus de droits d'auteur, de consultations, de cours, d'émissions de radio ou de télévision; ces divers types de revenus sont habituellement considérés comme revenu d'entreprise. Lorsqu'il établit son revenu imposable, le professeur peut déduire de ce revenu d'entreprise certaines dépenses admissibles.

En plus des activités mentionnées ci-dessus, un professeur peut en avoir d'autres qui font partie de catégories indéterminées entre l'emploi et l'entreprise. Ces activités peuvent être analogues ou identiques à celles prévues à son contrat régulier de travail, par exemple s'il donne des cours du soir ou des cours d'été ou corrige des examens.

Dans chaque cas d'espèce, ce sont les circonstances qui permettent de distinguer entre le contrat de travail et le contrat d'entreprise. Voici des conditions qui tendent à prouver l'existence d'un contrat d'entreprise:

- L'université laisse au professeur toute liberté ou presque quant à son travail, c'est-à-dire qu'elle l'emploie pour produire une œuvre déterminée;
- Le degré de latitude et de responsabilité du professeur quant aux dépenses qu'il est autorisé à faire afin de fournir les services est bien définie par correspondance ou par un contrat officiel.
- Le professeur doit utiliser les services d'autres personnes pour remplir ses obligations contractuelles.
- Le professeur fournit des services à plus d'une université ou institution.

Beaucoup d'universités passent des contrats avec les professeurs pour ces services supplémentaires. Si une université rémunère de tels services sur présentation d'une facture ou déclare ce revenu sur une formule T4A [TP4A] plutôt que sur la formule T4 [TP4], c'est signe que l'université ne considère pas ces paiements comme faisant partie du revenu d'emploi; aussi, il sera beaucoup plus facile au professeur de les déclarer comme revenu d'entreprise.

En pratique, il est plus facile à un professeur de faire admettre l'existence d'un contrat d'entreprise avec une autre université qu'avec la sienne propre. Aux fins de l'impôt, il pourra donc avoir avantage à donner un cours d'été dans un collège voisin ou dans une autre université. De même, le professeur qui donne un cours non sanctionné par des crédits dans une institution comme la Société des comptables industriels ou l'Institut canadien des banquiers aura avantage à se faire payer directement pour ses services. Si sa rémunération passe par sa propre université et est déclarée sur formule T4 [TP4], il aura de grandes difficultés à convaincre le bureau de district de l'impôt qu'il s'agit d'un revenu d'entreprise. Ses chances de succès seront meilleures si l'université utilise la formule T4A [TP4A], mais la plupart des universités hésitent à se plier à de telles demandes.

De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permet de déduire plus de dépenses. Toutefois, étant donné qu'aucun impôt n'aura été déduit à la source sur ses revenus, il ne doit pas perdre de vue qu'il lui faudra régler ses comptes avec le fisc au moment de la production de sa déclaration d'impôt. Il convient de signaler d'autre part que si le revenu d'entreprise ou de placements d'un contribuable atteint 25% de son revenu total, la loi l'oblige à faire des versements trimestriels calculés en fonction de son revenu estimatif (paragraphe 156 (1)) [754].

### Déductions du revenu tiré d'un emploi

L'article 8 [53 à 73] de la loi énumère la plupart des dépenses qui peuvent être déduites du revenu tiré d'un emploi. Les déductions suivantes intéressent particulièrement les professeurs d'université:

- Déduction pour frais professionnels

Tout employé est autorisé à déduire, au titre des frais professionnels, l'équivalent de 3% des revenus provenant de tous ses emplois, y compris les subventions de recherche, jusqu'à concurrence

de \$150. Il n'est pas nécessaire de fournir de reçus ni de pièces justificatives à cet égard. (Alinéa 8 (1) (a)) [54].

- Frais d'avocats

Un employé peut déduire les frais d'avocats qu'il a supportés pour se faire payer son salaire par un employeur ou un ancien employeur. (Alinéa 8 (1) (b)) [71].

- Cotisations à une caisse d'échange de professeurs

Le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de \$250, à une caisse établie par l'Association canadienne d'éducation au bénéfice des enseignants d'autres pays du Commonwealth qui se rendent au Canada dans le cadre du programme d'échanges d'enseignants. (Alinéa 8 (1) (d)) [73].

- Frais de déplacement

Dans certaines conditions, un professeur peut déduire certains frais de déplacement. Pour avoir droit à cette déduction, il doit:

- Être appelé de façon habituelle à exercer les fonctions de sa charge ailleurs qu'au lieu même de l'entreprise de l'employeur;
- Être tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions;
- Ne pas recevoir, au titre des frais de déplacement, d'allocation considérée par la loi comme un revenu non imposable.

Ces conditions pourraient être réalisées dans le cas où un professeur participerait à un programme d'échanges ou aurait à se déplacer entre deux campus éloignés. (Alinéa 8 (1) (h)) [57].

- Cotisations et autres dépenses professionnelles

- La cotisation annuelle à une association professionnelle, si cette cotisation est nécessaire au maintien d'un statut professionnel reconnu par la loi. Cette déduction peut être refusée si le professeur n'a que le revenu de son emploi. S'il a un revenu d'entreprise, elle est habituellement admise.
- La cotisation à une association de professeurs est habituellement admise.
- Le loyer d'un bureau, le salaire d'un adjoint ou d'un suppléant, et le coût de fournitures sont admissibles si le contrat d'entreprise l'exige et si ces dépenses ne sont pas payées par l'employeur ou remboursées à l'employé.

- Primes d'assurance-chômage (Alinéa 8 (1) (k)) [64A].

- Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec. (Alinéa 8 (1) (l)) [64B].

- Cotisations à une caisse ou à un régime enregistré de pension. Ces cotisations sont déductibles jusqu'à concurrence de \$2,500 par année. (Alinéa 8 (1) (m)) [64C] et (paragraphe 8 (6)) [66].

- Cotisations à un régime enregistré d'épargne-retraite. Un professeur peut, pour suppléer la pension de son université, souscrire à un régime enregistré d'épargne-retraite. Les cotisations sont déductibles jusqu'à concurrence du moins élevé des deux montants suivants: 20% du salaire ou \$2,500, en comptant la cotisation à un régime enregistré de pension. Si l'employeur n'a pas contribué durant l'année à un régime enregistré de pension, la limite de la contribution déductible par l'employé à un régime enregistré d'épargne-retraite est portée au moindre des deux montants suivants: \$4,000 ou 20% du revenu gagné. (Paragraphe 146 (5)) [684]. Si l'employé emprunte de l'argent pour acquitter sa contribution à un tel régime, il peut déduire de son revenu l'intérêt sur ce prêt. Les épargnes et les revenus accumulés en vertu d'un tel régime peuvent être convertis en une pension (rente viagère) jusqu'à ce que le participant ait atteint l'âge de 71 ans.

Pour les professeurs d'un certain âge, il est particulièrement intéressant de souligner que ceux qui continuent à travailler à plein temps ou à temps partiel après l'âge de 65 ans ont le droit de différer le paiement de l'impôt sur les montants retirés d'un fonds de pension en versant ces montants à un régime enregistré d'épargne-retraite. Il en va de



même de la pension de vieillesse. Les sommes ainsi déposées demeurent exemptes d'impôt tant qu'elles ne sont pas retirées du régime enregistré d'épargne-retraite. Ces transferts ne sont pas assujettis aux limites de \$2,500 et \$4,000 mentionnées ci-dessus. Ces dispositions permettent à un professeur de différer le paiement des impôts sur sa pension jusqu'à ce qu'il prenne sa retraite, c'est-à-dire au moins jusqu'à l'âge de 71 ans. (Paragraphe 146 (16)) [676].

j) **Frais de déménagement relatifs à un nouvel emploi.** Ces frais comprennent le coût du voyage, le transport et l'entreposage du mobilier, les frais d'hébergement et de pension temporaire, les frais de résiliation de bail et de vente de l'ancienne résidence. Les frais de subsistance et de logement temporaire ne sont admissibles que pour un maximum de 15 jours. (Article 62) [316 à 319]. (Voir la brochure du ministère du Revenu national intitulée «Frais de déménagement».)

k) **Frais de garde d'enfants.** Ces frais comprennent les frais de gardienne, de garderie, de pensionnat et de colonie de vacances, jusqu'à concurrence de \$2,000 selon les circonstances et le nombre d'enfants. Ils ne sont déductibles que pour la mère, sauf si le père est légalement séparé, divorcé ou veuf et a la charge des enfants. (Article 63) [320 à 325]. (Voir la brochure «Frais de garde d'enfants» du ministère du Revenu national.)

## Déductions du revenu d'entreprise

En principe, le contribuable peut déduire de son revenu d'entreprise les dépenses qu'il a engagées pour gagner ce revenu, à condition que ces dépenses soient raisonnables, ne soient pas des dépenses de nature personnelle ou des frais de subsistance, et n'aient pas été faites en vue de constituer un bien permanent d'une valeur durable, c'est-à-dire une immobilisation.

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, les frais d'affranchissement, la dactylographie, la photocopie et les salaires d'employés à temps partiel figurent parmi les postes de dépenses les plus fréquents pour les professeurs. Ceux-ci doivent être en mesure de prouver sur demande la réalité de ces dépenses.

Le calcul des frais de bureau et des frais d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

### Frais de bureau

Si le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de la maison. Dans le cas d'une maison de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible équivaudrait au huitième de tous les frais afférents à la maison.

Les frais d'entretien du bureau peuvent comprendre une part raisonnable des frais suivants: taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage, intérêts hypothécaires et amortissement de la maison (dépréciation), ou loyer, le cas échéant. On peut aussi déduire le coût de l'amortissement du mobilier et du matériel de bureau utilisé dans l'entreprise. Il faut souligner toutefois que les déductions autorisées au titre de l'amortissement pourront être reprises et comptées comme revenu si les biens amortis sont ultérieurement vendus à des prix dépassant leur valeur amortie ou sont affectés à des fins non commerciales. On remarquera d'autre part que le profit réalisé lors de la vente de la résidence principale d'un contribuable est expressément soustrait à l'imposition des gains en capital. Il va de soi que si le contribuable utilise une partie de sa résidence à des fins commerciales, le gain en capital réalisé sur cette partie de la résidence lors de la vente de la maison est imposable. Il en va de même dans le cas où la maison est réaffectée à des fins non commerciales, la loi la considérant alors comme vendue au prix du marché.

Si le contribuable achète une maison et y établit son bureau au moment de l'achat, le montant de l'immobilisation comprend le prix d'achat, les commissions et les frais juridiques. Si le contribuable achète la maison et n'y établit son bureau

que plus tard, sa valeur d'immobilisation correspond à sa juste valeur marchande à la date où elle est utilisée pour la première fois à des fins commerciales. Supposons qu'une maison de huit pièces a été payée \$35,000 il y a dix ans, mais valait \$50,000 le 1<sup>er</sup> janvier 1974 lorsqu'on a commencé à se servir d'une pièce comme bureau. La valeur de \$50,000 doit alors être répartie entre la maison et le terrain. D'ordinaire, la répartition effectuée aux fins de la taxe foncière est acceptable, bien qu'il soit préférable dans certains cas de recourir à d'autres formules de partage. Supposons que le rôle d'évaluation indique une valeur de \$4,000 pour le terrain et de \$16,000 pour la maison. La maison représente alors une valeur d'immobilisation de \$16,000/\$20,000 x \$50,000, ce qui équivaut à \$40,000. Si le bureau est une pièce de dimension moyenne, le contribuable pourra réclamer, au titre des frais d'immobilisation, un huitième de \$40,000, soit \$5,000.

Les maximums admissibles au titre des frais d'immobilisation, en vertu des règlements, sont de 5% dans le cas des constructions en briques, 10% dans le cas des constructions en bois, et de 20% dans le cas des meubles et du matériel. Ces pourcentages s'appliquent au solde, et non à la valeur initiale. Par exemple, si les \$5,000 mentionnés ci-dessus se rapportaient à une maison de briques, la déduction admissible au titre des frais d'immobilisation serait de \$250 (5% de \$5,000) pour la première année, de \$237.50 (5% de \$5,000 - \$250) pour la seconde année, et de \$225.62 (5% de \$5,000 - \$487.50) pour la troisième année, et ainsi de suite.

### Frais d'automobile

Les frais de déplacement englobent souvent des frais relatifs à l'achat et à l'utilisation d'une voiture utilisée en partie pour les affaires et en partie pour l'agrément. Pour faire état de ces dépenses, il faut pouvoir en connaître le total, et la part qui peut raisonnablement être imputée aux frais de l'entreprise. Sur demande, le contribuable doit être en mesure d'établir à la satisfaction de l'administration fiscale que les dépenses mentionnées sont admissibles. Il doit pouvoir produire des pièces justificatives pour les frais d'automobile déclarés, et justifier le nombre total de milles parcourus pendant l'année, et le nombre de milles consacrés à ses affaires. D'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. À noter que l'utilisation d'une automobile pour affaires n'inclut pas le trajet du bureau à la maison, mais seulement les déplacements occasionnés directement par les affaires (y compris les voyages interurbains), sauf si le contribuable a son bureau chez lui et travaille principalement dans les bureaux de ses clients. Par exemple, celui qui donne des cours du soir en vertu d'un contrat d'entreprise et qui a son bureau à la maison peut déduire les frais occasionnés par ses déplacements entre l'école et son foyer.

Les dépenses courantes admissibles comprennent l'essence, l'huile, les réparations, les fournitures, les pneus, le stationnement, les lavages, les permis, les frais de financement et les primes d'assurances.

On peut aussi compter des frais d'amortissement, au taux de 30% de la valeur décroissante ou résiduelle. (Coût moins amortissement accumulé.)

Il faut tenir compte du millage et calculer le coût par mille parcouru (en divisant le coût total par le nombre de milles). Ce coût du mille ne doit ensuite être appliqué qu'au nombre de milles parcourus aux fins de l'entreprise.

Si, pendant l'année, le contribuable a échangé sa voiture, il doit ajouter le coût de la nouvelle voiture à la valeur amortie de la voiture usagée.

Voici un exemple:

Coût initial de la voiture	\$3,500
Amortissement pour la première année, à 30%	1,050
Valeur amortie à la fin de la première année	2,450
Amortissement pour la deuxième année, à 30%	735
Valeur amortie à la fin de la deuxième année	1,715
Amortissement pour la troisième année, à 30%	515
Valeur amortie à la fin de la troisième année	\$1,200

En 1974, le contribuable a échangé cette voiture contre une nouvelle qui coûtait \$3,700. Il a payé \$2,800 comptant et s'est fait créditer \$900 pour la reprise. Pour déterminer le montant de la nouvelle immobilisation, il faut ajouter le prix de la nouvelle voiture à la valeur amortie de la vieille voiture, et déduire le montant accordé pour la reprise, ou le prix de revente de la vieille voiture.

La nouvelle immobilisation sera donc de

\$4,000 (\$3,700 plus \$1,200, moins \$900). Dans sa déclaration d'impôt de 1974, le contribuable présente le relevé suivant de ses frais d'automobile:

<b>Dépenses courantes</b>	
Essence	\$250
Lavages	8
Stationnement	42
Réparations	100
Permis	35
Prime d'assurance	150
<b>Amortissement</b>	
Amortissement sur capital de \$4,000, à 30%	1,200
Montant total pour l'année	\$1,785

### Millage

<b>Ancienne voiture</b>	
— Lecture de l'odomètre au moment de la vente	35,000
— Lecture de l'odomètre au début de l'année	30,000
— Millage pour l'année	5,000
<b>Nouvelle voiture</b>	
— Lecture de l'odomètre à la fin de l'année	5,200
— Millage total pour les deux voitures	10,200
Coût du mille: 17.5 cents (\$1,785 ÷ 10,200 milles)	
Utilisation des automobiles aux fins de l'entreprise: 400 milles à 17.5 cents = \$70.	

### Revenus provenant d'une entreprise ou honoraires professionnels

Le contribuable qui déclare des revenus et des frais d'entreprise doit utiliser la partie de la déclaration d'impôt prévue à cette fin.

Voici un exemple de déclaration type de revenus et dépenses d'entreprise:

Honoraires professionnels (montant brut)	\$3,250
--	---------

<b>Dépenses</b>	
Frais d'exploitation (voir le relevé ci-après)	\$390
Fournitures	50
Amortissement du capital (voir ci-dessous)	490*
Frais d'automobile (voir ci-dessus)	70
Livres et périodiques	200
<b>Revenu d'entreprise net</b>	<b>\$2,050</b>

#### Détail des frais d'exploitation du bureau

Taxes foncières	\$1,000
Intérêts sur hypothèque	1,500
Réparations	100
Assurances	75
Chauffage	275
Téléphone	100
Eau	50
Éclairage	20
<b>Total des frais d'exploitation pour la maison entière</b>	<b>\$3,120</b>
Un huitième (à supposer que le bureau occupe une pièce de dimension moyenne dans une maison de huit pièces)	\$ 390

\* L'amortissement peut varier selon que la maison est de briques ou de bois:

Bâtiment en briques	\$250 (voir ci-dessous)
Mobilier et matériel	240
<b>Total</b>	<b>\$490</b>
Maison de bois	\$500 (voir ci-dessous)
Mobilier et équipement	240
<b>Total</b>	<b>\$740</b>

### Amortissement

	Catégorie 3	Catégorie 6	Catégorie 8	Catégorie 10
Valeur amortie du capital en début d'année	\$5,000	\$5,000	\$1,000	\$1,200
Nouvelles immobilisations (prix coûtant)	—	—	200	3,700
	\$5,000	\$5,000	\$1,200	\$4,900
Moins ventes	—	—	—	900
Valeur du capital avant calcul de l'amortissement	\$5,000	\$5,000	\$1,200	\$4,000
Taux admissibles	5%	10%	20%	30%
Amortissements	250	500	240	1,200
<b>Valeur amortie du capital en fin d'année</b>	<b>\$4,750</b>	<b>\$4,500</b>	<b>\$ 960</b>	<b>\$2,800</b>

### NOTE:

Catégorie 3	— Bâtiments en briques
Catégorie 6	— Bâtiments en bois
Catégorie 8	— Mobilier et matériel
Catégorie 10	— Automobiles

### Année financière

Le contribuable peut adopter une année financière différente de l'année civile pour déclarer ses revenus d'entreprise. Une fois qu'il a choisi une année financière, il ne peut la changer sans l'accord du ministère du Revenu national (Impôt) (Paragraphe 248 (1)) [1]. (Le revenu tiré d'un emploi doit cependant être calculé en fonction de l'année civile.)

### Méthode de calcul du revenu d'entreprise

Selon la nouvelle loi, le contribuable n'a plus le choix, en ce qui concerne ses services professionnels, de déclarer ses revenus selon la méthode de comptabilité de gestion. Il doit les déclarer lorsqu'ils deviennent recevables, qu'ils aient été reçus ou non. Un paiement pour services rendus est réputé être recevable à la première des dates suivantes: la date de présentation de la facture, la date où la facture aurait été présentée s'il n'y avait pas eu de délai indu, ou la date où le paiement a été reçu (Article 34) [203-204] (Voir la brochure



«Personnes exerçant des professions libérales: Calcul du revenu», publiée par le ministère du Revenu national).

## Gains en capital

La nouvelle loi exige, pour la première fois au Canada, que lors de la détermination du revenu, on tienne compte de certains gains et pertes en capital découlant de la vente de biens. Ce nouvel impôt sur les gains en capital ne semble pas poser de problèmes particuliers aux professeurs d'université, sauf peut-être dans deux cas: a) le gain en capital réalisé lors de la vente d'une propriété résidentielle contenant un bureau pour lequel des dépenses ont été déduites d'un revenu d'activité professionnel ou d'entreprise; b) un gain de capital présumé sur une résidence principale louée pendant que son propriétaire était en séjour à l'étranger, et réoccupée ultérieurement. (Voir, dans le présent Guide, les rubriques «Dépenses de bureau» et «Revenus de location des non-résidents»).

On peut obtenir sur demande une brochure intitulée *Gains en capital*, publiée par le ministère du Revenu national.

## Bourses d'études, prix et subventions de recherche

Le ministère du Revenu national (Impôt), dans son Bulletin d'interprétation n° IT-75 en date du 3 novembre 1972, définissait chacune des catégories de revenu ci-dessus et la façon dont l'impôt s'y applique. Le ministère est en train de reconsidérer le contenu de ce Bulletin, et en publiera peut-être prochainement une nouvelle édition qui pourrait comporter des modifications intéressant les contribuables.

Le nom donné à une bourse ou subvention particulière n'exprime pas toujours la vraie nature de celle-ci. En conséquence, le bénéficiaire d'une subvention devrait se faire préciser la catégorie fiscale dont relève sa subvention.

Le Bulletin IT-75 peut être obtenu de tout bureau de district de l'Impôt.

Les subventions de recherche font l'objet de dispositions différentes de celles qui ont trait aux bourses et aux prix mentionnés ci-dessus:

### Bourses d'études et prix

L'alinéa 56 (1) (n) [287g] exige que soient incluses dans le revenu les sommes reçues à ces titres, dans la mesure où le total de ces sommes dépasse \$500. Rappelons que les professeurs et les étudiants ont le droit, en vertu des articles 62 [316 à 319] et 63 [320 à 325] de déduire leurs frais de déménagement et leurs frais de garde d'enfants dans certaines situations décrites précédemment dans le Guide.

### Subventions de recherche

Les subventions de recherche sont imposables dans la mesure où leur montant dépasse les frais effectifs de la recherche. Les frais personnels ou de subsistance ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, engagés pendant que le chercheur poursuivait ses travaux hors de chez lui. (Alinéa 56 (1) (o) [287h].

Le ministère a exprimé l'opinion suivante au sujet des dépenses admissibles:

À notre avis, un professeur d'université qui obtient une subvention de recherche à l'occasion de son congé sabbatique ne peut déduire que les dépenses relatives à ses déplacements personnels entre son lieu de résidence au Canada et le lieu où il habite temporairement pendant qu'il poursuit ses recherches. Il peut aussi réclamer les dépenses relatives à ses déplacements d'un lieu temporaire à un autre dans le cours de ses travaux.

Il ne lui est pas permis de déduire les frais de voyage de sa famille pendant qu'il séjourne dans un lieu particulier.

Les professeurs d'université sont priés de noter que l'opinion ci-dessus ne vaut que pour les dépenses de voyage. L'alinéa 56 (1) (o) [287h] permet de déduire toutes les dépenses, à l'exception des frais personnels ou de subsistance, engagés pendant l'année aux fins de la recherche, et pas seulement les frais de déplacement.

Il convient de remarquer aussi que les dépenses supportées dans une année précédant ou suivant la subvention de recherche peuvent encore être

déduites de celle-ci. Ainsi, toute dépense engagée pour poursuivre la recherche est déductible dans la mesure où elle est liée à la subvention, y compris les dépenses en immobilisations. (Bulletin d'interprétation IT-75, paragraphes 7 et 12.)

Il n'y a pas d'exemption de \$500 dans le cas des subventions de recherche.

Le ministère du Revenu national (Impôt) a statué qu'il ne considère pas une subvention de recherche comme un revenu «reçu» par le bénéficiaire si les circonstances suivantes sont réalisées:

- les fonds sont mis à la disposition d'un professeur attaché à une université, un hôpital ou une institution analogue pour lui permettre de faire des recherches ou des travaux du même genre;
- les fonds sont versés directement à l'université, à l'hôpital ou à une institution du même genre;
- les fonds ne sont attribués que pour couvrir les frais de la recherche, et
- les fonds n'ont pas été utilisés par le chercheur ni mis à sa disposition pour son avantage personnel.

(Bulletin d'interprétation IT-75, paragraphes 10 et 11.)

### Congés sabbatiques

Il ne sera question, dans la présente section du Guide, que des dispositions fiscales canadiennes touchant les allocations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre dans un pays étranger doit tenir compte aussi des dispositions fiscales du pays étranger. Nous traiterons plus loin de certaines questions fiscales relatives aux pays étrangers.

#### Congés sabbatiques — Résidents du Canada

Un professeur en congé sabbatique qui demeure résident du Canada aux fins de l'impôt doit compter dans son revenu le *traitement complet ou partiel qu'il continue de toucher*, et ne peut en déduire les frais de déplacement ou autres frais relatifs à sa recherche. D'autre part, si son congé sabbatique est financé par une *subvention de recherche* octroyée par son employeur ou par une autre institution, il peut en déduire, aux fins de l'impôt, les dépenses mentionnées à l'alinéa 56 (1) (o) [287h] de la Loi. (Bulletin d'interprétation IT-75, paragraphe 8.)

Le ministère du Revenu national (Impôt) reconnaît maintenant aux universités le droit d'accorder à leurs professeurs des subventions de recherche au lieu d'un traitement à l'occasion d'un congé sabbatique. Les conditions auxquelles ces subventions de recherche peuvent être accordées ont été communiquées à toutes les universités canadiennes. En vertu de cet arrangement, le bénéficiaire d'un congé sabbatique continuera à toucher un traitement et recevra aussi une subvention de recherche. La partie traitement ne sera admissible qu'aux déductions statutaires accordées par exemple à l'égard des contributions à un régime enregistré de retraite, au Régime de pensions du Canada, à l'assurance-chômage, etc. La subvention de recherche ne devra être déclarée comme revenu que si elle excède les dépenses mentionnées à l'alinéa 56 (1) (o) [287h] mentionné ci-dessus.

#### Congés sabbatiques — Non-résidents du Canada

D'ordinaire, un professeur qui s'absente du Canada pendant une année ou deux à l'occasion d'un congé sabbatique ou autre peut, s'il le décide, conserver sa résidence au Canada. Par ailleurs, il peut se voir accorder le statut de non-résident, mais seulement s'il répond à certaines conditions d'admissibilité. «Si sa famille quittait le Canada et qu'il ait disposé de bonne foi de son droit à occuper son logement, soit en le vendant, soit en le donnant à bail pour une année ou plus, il serait normalement considéré qu'il est devenu un non-résident.» (Bulletin d'interprétation IT-9, paragraphe 2.)

Les traitements versés aux non-résidents en congé sabbatique, qui n'étaient pas imposables en vertu de l'ancienne Loi de l'impôt sur le revenu, sont pleinement imposables depuis l'adoption de la nouvelle loi. Un professeur qui est devenu non-résident avant le 19 février 1973 (journée du budget fédéral) n'a pas à payer d'impôt au Canada sur les subventions de recherche ou traitements de congé sabbatique reçus pendant qu'il était non-résident, jusqu'au 31 décembre 1973. Les sommes reçues après cette date sont imposables. Il n'y a pas de

période d'exemption pour les bénéficiaires de congés sabbatiques qui sont devenus non-résidents après le 19 février 1973.

Le non-résident qui est imposable à l'égard d'un traitement de congé sabbatique et d'une subvention a droit aux mêmes exemptions personnelles que le résident, selon la proportion de son revenu canadien par rapport à son revenu de toutes provenances. (Bulletin d'interprétation IT-75, paragraphe 17.)

*Allocations familiales* — Avant l'année 1974, les allocations familiales étaient exemptes d'impôt, et n'étaient pas payables aux résidents du Canada pendant qu'ils séjournaient à l'étranger, sauf pour des périodes très restreintes.

Depuis le 1<sup>er</sup> janvier 1974, les allocations familiales sont imposables à l'égard d'un enfant pour lequel le contribuable réclame une exemption aux fins de l'impôt.

Par ailleurs, les allocations continuent d'être versées à l'égard d'un enfant admissible dont le parent responsable est assujéti à l'impôt canadien, sans égard à l'absence du Canada du parent ou de l'enfant. (Voir la brochure *Allocations familiales 1974*, publiée par le ministère de la Santé et du Bien-être Social.)

### Congés pris à l'étranger

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions où le gros de son revenu lui vient de sources étrangères. Si le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. S'il obtient le statut de non-résident, il n'est taxable au Canada que sur ses revenus de sources canadiennes, mais dans bien des cas, ses revenus de toute provenance seront imposables dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et aux désavantages du statut de non-résident, le contribuable doit donc examiner le régime fiscal auquel il serait assujéti dans le pays étranger aussi bien qu'au Canada. Il est permis de déduire, aux fins de l'impôt canadien, le moindre des deux montants suivants: (a) l'impôt payé à l'étranger, ou (b) l'impôt canadien qui serait autrement payable à l'égard du revenu de source étrangère. Cette permission n'est accessible qu'aux résidents du Canada, et ne peut être invoquée par un non-résident assujéti à l'impôt en vertu de l'article 115 [811 à 818]. Le contribuable qui songe à renoncer à sa résidence au Canada devrait examiner la possibilité de déduire, en vertu des lois fiscales de son nouveau pays de résidence, les impôts versés au Canada.

Dans certains cas, un congé pris à l'étranger sera financé par une subvention provenant d'une fondation ayant son siège à l'étranger. Les fonds passeront par une université canadienne, et serviront à couvrir les frais de déplacement et le traitement du bénéficiaire.

Si le professeur se fait reconnaître le statut de non-résident, la «source» des fonds utilisés pour lui payer son traitement devient très importante. Si les subventions lui sont versées directement par une fondation étrangère, elles ne sont certainement pas imposables au Canada. D'après les décisions du ministère du Revenu national, ces subventions deviennent cependant imposables si elles passent par une université canadienne.

### Placements faits au Canada par des non-résidents<sup>1</sup>

Sauf quelques menues exceptions, les dividendes et intérêts provenant de sources canadiennes sont assujéti à l'impôt de retenue dans le cas des non-résidents. Les taux sont de 5%, 10% ou 15%, selon la nature des revenus. Le taux général sera porté à 25% en 1976, sauf dans le cas de réductions prévues par traité.

Le contribuable peut donner avis de son statut de non-résident aux sociétés, banques et autres institutions qui lui versent des dividendes ou des intérêts, et leur demander d'effectuer les retenues et de les remettre au bureau de district de l'impôt. Il jugera parfois plus commode de charger un représentant de percevoir pour lui tous ses revenus de placements et de payer la retenue fiscale au bureau de district de l'impôt. De nombreuses banques, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement, et mettent leurs services à la disposition de leurs clients.



## Revenus de location perçus par des non-résidents

Si un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable, et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes:

1 (a) Le contribuable peut charger un agent de retenir et de verser 15% (25% après 1975 sauf en cas de réduction prévue par traité) du loyer *brut*, acquittant ainsi la totalité des impôts payables sur son revenu de location. (Alinéa 212 (1) (d)).

1 (b) D'autre part, il est loisible au contribuable, dans les deux années suivant la fin de l'exercice fiscal, de déposer une déclaration établissant le revenu *net* tiré de sa propriété, compte tenu des dépenses au titre des impôts fonciers, des réparations, des assurances, des intérêts hypothécaires, des commissions d'agents et, dans certains cas, de l'amortissement (dépréciation). S'il n'y a pas de dépréciation effective au cours de la période de location, les dégrèvements accordés au titre de l'amortissement seront recouverts lorsque le contribuable aura repris possession des lieux, en sorte qu'il est parfois préférable de ne pas les réclamer en premier lieu. Si l'impôt à payer sur le revenu *net* une fois déduites les dépenses est inférieur à la proportion de 15% déjà retenue sur le loyer *brut*, le contribuable peut se faire rembourser l'excédent.

2 Au lieu de recourir à cette méthode, le non-résident peut produire une formule NR6, par laquelle lui et son agent s'engagent conjointement à produire une déclaration d'impôt dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 15% du revenu estimatif *net* provenant du loyer. Le solde, s'il en est, devra être payé au moment de la production de la déclaration d'impôt. Un engagement distinct est exigé pour chaque année d'imposition. (Paragraphe 216.4.)

Un professeur qui loue sa demeure pendant une absence temporaire du Canada est ordinairement réputé avoir transformé sa résidence principale en maison de rapport, et celle-ci peut devenir de ce fait imposable au titre des gains en capital. Le professeur peut toutefois choisir de conserver sa résidence principale au Canada pendant quatre années, à condition de ne pas réclamer de dégrèvement au titre de l'amortissement. (Paragraphe 45 (2), (262), et alinéa 54 (g) (iv)). Dans ce cas, il n'aura pas à rembourser au moment où il reprendra la maison ou en disposera. Un contribuable peut réclamer des dégrèvements au titre de l'amortissement sur ses meubles sans que cela n'affecte la récupération ou le calcul des gains en capital sur sa maison.

### Résumé des avantages du statut de non-résident

D'ordinaire, un professeur qui s'absente du Canada pendant une année ou deux à l'occasion d'un congé sabbatique ou autre peut, s'il le veut, demeurer résident du Canada aux fins de l'impôt. Il peut d'autre part opter pour le statut de non-résident, mais seulement s'il répond aux conditions d'admissibilité.

Les avantages que comporte, sur le plan fiscal, le statut de non-résident ont été sensiblement diminués par la nouvelle loi, mais il reste les suivants:

- Les revenus reçus de source étrangère par un non-résident ne sont pas assujettis à l'impôt canadien sur le revenu.
- La taxe de retenue applicable aux revenus de placement reçus ou crédités est ordinairement inférieure, dans le cas d'un non-résident, aux taux marginaux applicables aux résidents.
- D'ordinaire, le taux d'imposition sur les revenus de location est plus faible pour un non-résident que pour un résident.

Le contribuable qui aurait par ailleurs avantage à devenir non-résident doit tenir compte de la possibilité de l'imposition des gains en capital pendant ses périodes de non-résidence. Un professeur, qui prend un congé sabbatique ou autre à l'extérieur du Canada et qui loue sa demeure pendant son absence mais qui garde le statut de résident canadien pour fins d'impôt, peut choisir selon

le paragraphe 45 (2) de maintenir le statut de résidence principale et ainsi d'éviter toute possibilité de gains en capital imposables.

Par ailleurs, si le professeur devient non-résident du Canada, lors de son congé sabbatique, le paragraphe 45 (2) n'a plus d'intérêt. Cependant, il y a un doute important à savoir si une absence d'un an en non-résidence, qui s'étend sur deux années civiles, peut occasionner l'imposition de gains en capital. Ce sujet est présentement à l'étude et on suggère à celui qui se prépare à prendre un congé sabbatique ou autre de chercher de plus amples détails avant de réclamer le statut de non-résident.

Entretiens, le professeur devrait contester toute tentative de la part d'un bureau de district de l'impôt d'imposer les gains en capital dans les circonstances ci-haut mentionnées.

Lorsqu'il devient non-résident, le contribuable est réputé avoir disposé de tous ses biens en immobilisations, sauf certaines exceptions, dont les biens immeubles. Il peut toutefois choisir de différer des gains en capital sur des biens dont il est par ailleurs censé avoir disposé aux fins des gains en capital. (Paragraphe 48 (1) [227]). Circulaire d'information 72-23R (Formule 2061 du MRN). La brochure «Gains en capital», publiée par le ministère du Revenu national, fournit des renseignements utiles à ce sujet.

Avant de solliciter le statut de non-résident, un professeur devrait examiner l'effet conjugué de l'impôt canadien et des impôts étrangers. Sous la rubrique qui suit, on trouvera des renseignements sur certaines dispositions fiscales aux États-Unis, au Royaume-Uni et en France.

### Résumé des conséquences que comporte le congé sabbatique passé aux États-Unis, au Royaume-Uni et en France

À la suite des changements importants apportés aux lois fiscales canadiennes, le gouvernement devra négocier des accords fiscaux avec des pays étrangers. On ne saurait prédire l'issue de ces négociations. Nous tenterons dans la présente section du guide, de résumer certaines dispositions fondamentales des lois fiscales des États-Unis, du Royaume-Uni et de la France, mais ce résumé n'aura qu'une valeur indicative. Nous conseillons aux professeurs ayant l'intention de passer leur congé sabbatique dans ces pays de s'informer auprès des administrations fiscales en cause avant de prendre quelque engagement que ce soit.

#### 1. États-Unis

Si un professeur canadien prend son congé sabbatique aux États-Unis et passe dix mois, un an ou quinze mois dans ce pays tout en ayant l'intention de revenir au Canada, le Service du revenu intérieur des États-Unis le considère comme un étranger non-résident, car il est défini comme «une personne venue aux États-Unis dans un but précis qui, de par sa nature, peut être atteint promptement». Ses obligations fiscales sont alors restreintes au revenu provenant de sources américaines. Un revenu gagné aux États-Unis et «effectivement rattaché à l'exercice d'un métier ou d'un commerce aux États-Unis» est imposable à un taux progressif, une fois faites les déductions admissibles. Un revenu qui n'est pas effectivement rattaché à un métier ou un commerce est imposable à un taux uniforme de 30%. Cependant, en vertu des accords fiscaux canado-américains, ce taux est abaissé à 15% dans le cas de tous les revenus, autres que le revenu du travail que le résident canadien reçoit de sources américaines. Un professeur qui veut aller en congé sabbatique aux États-Unis pourra probablement se classer comme visiteur relevant d'un programme d'échanges. L'étranger non-résident qui tombe dans cette catégorie peut exclure de son revenu imposable aux États-Unis les émoluments qu'il reçoit de son université canadienne pendant son congé sabbatique.

Si un candidat à un grade dans une université des États-Unis reçoit une bourse, le montant de celle-ci peut être exonéré d'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une rémunération pour un enseignement, une recherche ou un autre travail obligatoire est imposable, à moins que tous les candidats au grade en question ne doivent rendre des services similaires. Si le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux États-Unis est imposable dans la mesure où elle dépasse \$300 par mois, l'excédent

devant être multiplié par le nombre de mois. La déduction mensuelle de \$300 n'est accordée que si la subvention provient soit d'un organisme à but non lucratif exempt de l'impôt sur le revenu des États-Unis, soit du gouvernement ou d'une institution gouvernementale des États-Unis, du gouvernement d'un État, d'un organisme international ou d'un organisme éducatif ou culturel à caractère binational ou multinational selon le «Mutual Educational and Cultural Exchange Act» de 1961. La déduction ne peut s'appliquer que pendant 36 mois, après quoi le montant total de la bourse devient imposable aux États-Unis. Une bourse de source canadienne accordée à un professeur canadien ayant le statut d'étranger non-résident aux États-Unis n'est pas assujettie à l'impôt américain à moins qu'elle ne soit considérée comme la rémunération d'une tâche accomplie aux États-Unis.

La convention fiscale Canada-États-Unis (article VII) porte que, si un résident canadien séjourne aux États-Unis pendant une période ne dépassant pas 183 jours au cours d'une année fiscale, il n'a pas d'impôt à payer aux États-Unis pour la rémunération reçue à l'égard d'un travail accompli dans ce pays pendant l'année en question, à condition que a) la rémunération ne dépasse pas \$5,000 ou b) la rémunération provienne d'un résident canadien, d'une société ou autre organisme canadien ou d'une succursale canadienne permanente d'une entreprise américaine; dans ce cas, le montant de l'exemption n'est pas limité. Si un professeur canadien s'est rendu aux États-Unis le 2 juillet d'une année et en est reparti le 30 juin de l'année suivante, il aura passé 364 jours aux États-Unis, mais il n'aura pas passé plus de 183 jours pendant l'une ou l'autre année civile; il est donc exonéré d'impôt à l'égard de la rémunération de ses services. Le traité fiscal prévoit aussi, à l'article VIII A, qu'un professeur ayant sa résidence au Canada et qui se trouve temporairement aux États-Unis pour enseigner dans une université, un collège, une école ou une autre maison d'enseignement pendant une période ne dépassant pas deux ans, n'a pas à payer d'impôt à l'égard de la rémunération qu'il reçoit pour cet enseignement. Il faut remarquer que le traité fiscal vise les résidents canadiens, et que celui qui cesserait d'être résident canadien au cours de son congé sabbatique risquerait de perdre cet avantage.

#### 2. Royaume-Uni

En 1974, des modifications profondes aux lois fiscales du Royaume-Uni ont d'abord causé quelque inquiétude aux personnes qui se proposaient de prendre un congé sabbatique dans ce pays. Tandis que le Finance Bill était encore à l'étude au parlement, nous avons appris du ministère du Revenu intérieur que les professeurs en congé sabbatique seraient ordinairement considérés, pendant leur séjour au Royaume-Uni, comme exerçant les fonctions de leur emploi, et seraient désormais assujettis à l'impôt britannique sur 50% de leur traitement de congé sabbatique. Le ministère du Revenu intérieur a toutefois mentionné que cette disposition était subordonnée à l'accord fiscal Canada-Royaume-Uni. D'après l'article 19 (2), une personne qui réside au Canada ou qui y résidait immédiatement avant de se rendre au Royaume-Uni et qui se trouve au Royaume-Uni à titre de bénéficiaire d'une subvention, allocation ou bourse attribuée par une institution gouvernementale, religieuse, charitable, scientifique, littéraire ou éducative établie au Canada, et ayant pour principal objet de favoriser l'exécution d'une recherche pendant une période ne dépassant pas deux ans, n'est pas imposable au Royaume-Uni à l'égard de cette subvention, bourse ou allocation. Il est évident qu'en vertu de cet article de l'accord fiscal, les bourses et subventions de recherche attribuées par les institutions donatrices canadiennes les plus connues ne sont pas imposables.

La question de savoir si l'article 19 exempt ou non le traitement versé au bénéficiaire d'un congé sabbatique n'est pas aussi claire. D'après Revenu Canada, ce traitement devrait être considéré comme une subvention, une allocation ou une bourse selon la définition de l'article 19 (2). L'opinion du ministère du Revenu intérieur serait vraisemblablement la même. Toutefois, si le salaire attaché au congé sabbatique n'est pas exonéré par l'article 19, l'article 14 peut être invoqué dans certains cas. Mais l'exonération prévue par l'article 14 n'est accessible qu'aux résidents du Canada, et la personne qui aurait cessé de résider au Canada ne pourrait en bénéficier. Selon l'article 14, le traitement touché par un résident du Canada n'est imposable qu'au



Canada si l'emploi est exercé au Royaume-Uni. À supposer qu'un professeur en congé sabbatique au Royaume-Uni exerce un emploi au Royaume-Uni en contrepartie du traitement qu'il reçoit de son université canadienne, l'article 14 autorise une exemption si le professeur est présent au Royaume-Uni pour une période ou des périodes ne dépassant pas un total de 183 jours pendant l'exercice fiscal du Royaume-Uni. Il convient de noter que cet exercice fiscal va du 6 avril au 5 avril de l'année suivante. Si le professeur est arrivé au Royaume-Uni le 1<sup>er</sup> septembre et y est resté pendant un an, son séjour a été de plus de 183 jours au cours du premier exercice fiscal, et il n'a donc pas droit à l'exonération prévue par l'article 14; mais en ce qui concerne le second exercice fiscal, il se trouve au Royaume-Uni pendant moins de 183 jours, et par conséquent le traitement qu'il reçoit du 5 avril au 31 août pendant son congé sabbatique est exonéré de l'impôt du Royaume-Uni en vertu de l'article 94. Son traitement pour la période comprise entre le 1<sup>er</sup> septembre et le 5 avril au cours de la première année fiscale pourrait aussi être exonéré si, pendant cette période, le professeur s'arrangeait pour passer plus de 34 jours sur le continent, réduisant ainsi la durée de son séjour, pendant le premier exercice fiscal, de 217 jours à moins de 183 jours. Ce séjour hors du Royaume-Uni ne serait pas nécessaire, cependant, si, comme cela semble vraisemblable, les traitements versés à l'occasion d'un congé sabbatique étaient exonérés en vertu de l'article 19.

### 3. France

Toute personne, quelle que soit sa nationalité, résidant habituellement en France, est sujette à l'impôt français. Sont considérées comme ayant en France une résidence habituelle:

- les personnes qui ont une habitation à leur disposition à titre de propriétaire, d'usufruitier ou de locataire lorsque, dans ce dernier cas, la location est conclue soit par un accord unique, soit par accords successifs pour une période continue d'au moins une année;
- les personnes qui, sans disposer en France d'une habitation dans les conditions définies en (a) ci-dessus, ont néanmoins en France le lieu de leur domicile principal. Quoique cette notion de domicile principal ne soit pas définie par la loi, il est généralement admis qu'un étranger a son domicile principal en France lorsqu'il y séjourne effectivement plus de six mois dans l'année.

Il semble en découler qu'un professeur canadien qui passe son année sabbatique en France sera considéré comme résident français et, par conséquent, sera assujéti à l'impôt français sur le revenu. Toutefois, selon l'article 10 de la Convention fiscale franco-canadienne, les traitements sont imposables par l'État où s'exerce l'activité personnelle du contribuable, mais le même article ajoute que le fait, pour un salarié d'un établissement canadien, d'accomplir sur le territoire de la France une mission temporaire ne comportant qu'un séjour de courte durée au cours duquel sa rémunération continue à être à la charge de l'établissement canadien n'est pas considéré comme l'exercice d'une activité personnelle en France. L'administration fiscale française considère comme exonéré d'impôt, en vertu de l'article 10, le Canadien qui passe son congé sabbatique en France, pourvu que la durée de son séjour ne dépasse pas douze mois. Il s'ensuit que le professeur canadien qui ne passe en France que son année sabbatique n'aura pas à payer d'impôt en France sur son traitement et sur les autres sommes qui pourraient lui être versées par son université canadienne.

Les Canadiens qui ont passé leur congé sabbatique en France affirment sans exception qu'ils n'auraient eu à payer l'impôt en France que s'ils avaient touché des revenus de sources françaises. Toutefois, la personne qui a son domicile mais non

sa résidence en France peut, en vertu de l'article 164 du Code des impôts, être personnellement imposable sur la plus forte des deux valeurs suivantes: son revenu effectif de sources françaises, ou un revenu présumé correspondant à cinq fois la valeur de location de sa résidence en France. L'article 16 de la Convention fiscale franco-canadienne mentionne expressément que la méthode d'imposition prévue à l'article 164 du Code français continuera de s'appliquer. On ne semble pas avoir recouru à l'article 164 pour taxer les professeurs en congé sabbatique, cet article ayant apparemment pour fonction d'assujettir à l'impôt les personnes qui entretiennent de luxueuses résidences secondaires en France pendant un temps assez long.

### Conventions et accords fiscaux internationaux concernant la rémunération des enseignants

Dans les nouveaux accords fiscaux et dans les accords qu'il renégocie présentement, le Canada n'accordera pas d'exemption de deux ans aux professeurs étrangers en séjour au Canada. C'est ce qui ressort d'une déclaration du ministère des Finances.

### Résidents des pays signataires qui enseignent au Canada

Le Canada a signé avec les 14 pays suivants des accords ou conventions qui permettent à leurs résidents d'enseigner temporairement au Canada pendant une période d'au plus 24 mois sans avoir à payer d'impôt au Canada sur leur revenu d'enseignement:

Allemagne de l'Ouest, Australie, Danemark, États-Unis, Finlande, Irlande, Japon, Norvège, Nouvelle-Zélande, Pays-Bas, Royaume-Uni, Suède, Trinidad et Tobago et Union Sud-Africaine.

L'accord intervenu avec l'Irlande diffère des autres en ce qu'il étend l'exemption à la «rémunération attachée à des études avancées (y compris la recherche)».

Le 13 septembre 1972, le ministère du Revenu national publiait le Bulletin d'interprétation IT-68, par lequel il obligeait les universités canadiennes à déduire de l'impôt et des contributions au Régime de pensions du Canada dans le cas de tous les résidents des pays signataires. Ces personnes sont également tenues de produire une déclaration d'impôt sur le revenu. Lorsque le ministère du Revenu national constate que le séjour provisoire n'a pas duré plus de deux ans et que le professeur étranger était effectivement venu enseigner, il lui rembourse l'impôt et les contributions mentionnées.

Avant le 13 septembre 1972, le ministère du Revenu national permettait au professeur, selon le Bulletin d'information n° 41 en date du 21 mai 1968, de déposer auprès de son université une déclaration affirmant son intention de quitter le Canada dans les 24 mois. Cette déclaration autorisait son employeur à ne rien lui déduire à la source au titre de l'impôt sur le revenu et du Régime de pensions du Canada. Étant donné que la plupart des contrats d'enseignement commencent le 1<sup>er</sup> juillet, le professeur était exonéré d'impôt pendant un an et demi mais devait verser des contributions pour les six derniers mois. S'il quittait le Canada à la fin des deux ans, il pouvait demander le remboursement des déductions faites pendant les six derniers mois. S'il restait au Canada, il ne pouvait recouvrer les déductions faites pour cette période, mais on n'exigeait pas qu'il paie d'impôt pour les dix-huit mois précédents pendant lesquels on ne lui avait pas fait de déductions à la source. Après le 13 septembre 1972, le ministère du Revenu national tenta de taxer les enseignants qui étaient entrés au Canada avant cette date et qui, sur la foi du Bulletin d'information 41, avaient prolongé leur séjour au-delà de deux ans. Il demanda une preuve que leur intention de quitter le pays dans les 24 mois avait été affirmée de bonne foi. Informé de ces tentatives, le ministre du Revenu national convint d'interrompre les mesures dirigées contre les personnes qui avaient prolongé leur séjour au-delà de deux ans, à moins qu'on ne puisse trouver des preuves évidentes de la fausseté de leur déclaration.

Tout ressortissant d'un pays signataire qui vient enseigner au Canada devrait connaître sa situation à l'égard du fisc, tant dans son pays qu'au Canada. Ces accords internationaux exonèrent de l'impôt canadien les salaires versés aux résidents des États contractants qui enseignent au Canada, mais ne soustraient pas ceux-ci à l'obligation de payer l'impôt sur le revenu dans leur pays.

### Résidents canadiens qui enseignent dans les pays signataires

Les accords intervenus avec les 14 pays mentionnés ci-dessus, et aussi avec la Jamaïque, permettent aux Canadiens d'enseigner pendant 24 mois dans ces pays sans avoir à acquitter l'impôt local sur le revenu tiré de leur enseignement.

Les professeurs qui songent à aller enseigner dans l'un ou l'autre de ces pays devraient s'enquérir de l'interprétation à donner aux mesures provisoires d'exemption, car l'application de ces mesures peut, dans certains pays, être très différente de celle qui a cours au Canada.

Un Canadien ne doit pas oublier que l'accord le soustrait à l'impôt sur le revenu dans le pays étranger seulement, et non au Canada. Si, aux fins de l'impôt, il demeure résident du Canada, il sera assujéti à l'impôt canadien à l'égard de ses revenus de toutes provenances.

Toutefois, s'il cesse de résider au Canada, ses revenus provenant de l'étranger ne seront pas imposables au Canada. Quant à savoir s'il peut conserver son exemption dans le pays signataire après avoir cessé de résider au Canada, cela dépend de l'accord intervenu avec le pays en cause et de l'interprétation qu'en donnent les autorités fiscales de ce pays. Avant de prendre quelque engagement que ce soit, le professeur canadien a tout intérêt à se renseigner à ce sujet.

### La Loi de l'impôt sur le revenu de la Province de Québec

Le Québec a sa propre Loi de l'impôt sur le revenu (L.Q. chap. 38 et 39) qu'il administre lui-même. Il y a quelques différences entre les lois fédérale et provinciale en ce qui a trait aux obligations des professeurs d'université en matière fiscale. Le ministère québécois du Revenu, par exemple, admet difficilement qu'un congé sabbatique puisse justifier une cessation de résidence, alors que l'administration fédérale, en général, l'admet beaucoup plus facilement. Même si, en général, les professeurs d'université sont traités de la même façon sous les deux lois, il faut admettre que des administrations différentes pourraient interpréter différemment les mêmes situations ou circonstances. Il y a par ailleurs de légères différences de formulation entre les deux lois.

Nous avons tout lieu de croire que notre analyse des conséquences de la loi fédérale s'applique également à la loi provinciale. Cependant, nous recommandons qu'en cas de différence d'interprétation, on étudie de près les textes des deux lois pour tenter d'en trouver la cause.

### Dernières observations

Le Comité invite les membres de l'ACPU qui auraient des difficultés quant à l'application de la Loi de l'impôt sur le revenu à se présenter au bureau local de l'Impôt. Ceux qui estimerait avoir été injustement traités par ce bureau peuvent s'adresser à notre Comité. Le Comité ne se chargera toutefois de leur cause que si elle soulève un problème de portée générale. Par ailleurs, le Comité entend faire des démarches auprès du ministère du Revenu national en vue d'obtenir que les règles et les décisions soient uniformes par tout le pays.

Le Comité est bien conscient de ne pas avoir abordé, dans le présent Guide, tous les problèmes fiscaux de tous les professeurs d'université. Il entend poursuivre ses travaux, et en publier régulièrement les résultats dans le Bulletin de l'ACPU.

Le Comité croit d'autre part à l'utilité de faire connaître à tous les membres de l'Association les réponses à des problèmes particuliers. Il se propose donc de publier périodiquement, sans en révéler la source, les lettres qu'il recevra et les réponses aux questions posées. Cette correspondance alimentera la chronique fiscale du Bulletin de l'ACPU.

### NOTES:

1. Toutes les références renvoient à la Loi de l'impôt sur le revenu, sauf indication contraire.
2. Les chiffres entre crochets indiquent les articles correspondants de la Loi du Québec. [Chap. 38]
3. La province de Québec ne prélève aucun impôt de retenue sur les revenus de location des non-résidents; il n'y a donc aucun article correspondant dans la loi québécoise.
4. Québec n'est lié par aucun accord fiscal avec des pays étrangers. On croit cependant qu'il respectera les principes énoncés dans les traités fiscaux souscrits par le Canada, et accordera les mêmes exemptions aux non-résidents.

*Ce Guide d'impôt pour 1974 a été préparé par le Comité de l'impôt sur le revenu de l'Association canadienne des professeurs d'université. Les membres du comité sont:*

**Le prof. Charles Hebdon, président, OCUFA**

**Le prof. Gordon Bale, Queen's**

**Le prof. Brian Markland, Concordia**  
**Georges Frappier, ACPU**



19. Even at the level of manpower considerations, the interests of the federal government in the universities should be clear. It is itself the most important employer by far of university graduates in many fields: economists, statisticians, scientists of many kinds, doctors, lawyers, administrators, for example. In addition, it has what no province has: responsibility for keeping in view the manpower needs of the whole country. We must ask whether, these things being so, it is to be expected that universities can in the long run do their share even in meeting the manpower needs of Canada as the government of the country sees them, when they are obliged to give primary consideration to "what they may offer the Province." In some special situations, interprovincial arrangements will help, as will *ad hoc* agreements between universities and branches of the federal government. But educational excellence is not based on *ad hoc* arrangements.

20. Because the duties of the universities include the discovery of new knowledge and understanding and the production and reproduction of fundamental criticism, it is essential that there be adequate support for university based research of all kinds and particularly for basic research. Federal funding of university research, notably through the Research Councils and the Canada Council, is of long standing. The maintenance of such federal support is essential since provincial agencies are more likely to define, and therefore to support, research chiefly in terms of local and immediate applicability. Even to maintain the present level of federal support of research will require a steadily increasing dollar amount to allow for inflation. And the loss in the net value of research fellowships brought about by changes in the income tax legislation has still to be made up. The government should not take away from researchers with one hand what it has given with the other.

21. The provinces have for many years shown concern with university research, though the extent to which the concern has been given effect has varied greatly. We recognize the value of the research that has resulted from it, both to the universities and to the provinces. We believe that this should continue.

We must, however, reject the argument made by the Council of Ministers in their statement of January 1974 that the provinces have the right to veto major federal research programmes in "areas such as education and natural resources which are constitutionally the responsibility of the provinces," and have a concurrent power in "areas of joint federal-provincial responsibility."

The federal government has always had and has continually exercised the right to disburse money for the support of many things that are undoubtedly within the provinces' legislative powers, including the grants of federal money directly to universities prior to 1967. While therefore we accept the Ministers' position on the importance of consultation, we find no basis for their claim to a veto or concurrent powers. We also note that were the provinces to impose this control on the universities by other sanctions, the result might well be to move federal research support away from the universities into wholly federal research institutes.

22. It follows that we reject the idea put forward in some quarters that provincial education ministries should be recognized by federal funding agencies as the appropriate bodies for approving research within the universities that is to be funded by the federal government, or for channelling grants or contracts related to such research. We also reject the proposition that all

grants should be paid to and all contracts made with universities rather than individuals in order that they may be channelled through provincial ministries.

23. We have spoken so far as if the problem of university financing were simply a problem of covering operating costs. But even though universities may not continue to expand in the next few years, capital funds for replacement or renewal of buildings and major equipment will clearly be required. Federal funds have been intermittently in the past, and are in some areas (medical schools and student residences) at present, available for capital costs. Since universities, especially older ones, cannot operate without some injection of capital funds, and since, as we have argued, universities should not be wholly dependent on provincially-administered funds, there is a strong case for a renewed programme of federal support for university capital expenditures, such as libraries and computer centres.

24. We have emphasized that we are concerned with the functions universities should be performing for society: all five of the functions we have set out are, we believe, properly so described. In Canada, it is surely now clear that there are two distinct societies with different traditions and somewhat different values; that one of these is substantially identified with a single province; and that if both are to remain parts of Canada there must be appropriate recognition of the differences. The majority of the people, political leaders and universities in Quebec feel deeply that the universities will best serve Quebec society, in such matters as the setting of priorities for major, long-term development of research facilities and the use of natural resources, if the universities' relation with society is sustained in a unique manner through the provincial government. There is indeed the danger that this arrangement will encourage an integration of the university into a system directed mainly by manpower training criteria. But we believe that this danger is over-balanced by the felt need for the furthering of cultural values which cannot, in the judgment of those who know them, be secured by any other arrangement. We believe that this profoundly held conviction must in Quebec override the general case we have made for the federal government to assume a greater responsibility for the quality of higher education.

25. This conviction prevails in no other province than Quebec. We conclude that a federal presence is desirable in the support of universities but that special arrangements may need to be negotiated with the province of Quebec.

26. We conclude further that, with the exception just made in respect to the universities in Quebec, the health of the universities and their ability to perform their essential functions requires a re-routing of the present federal contribution to the operating expenses. The federal contribution to the operating expenses of universities is now about 50%, the provinces' roughly 30%, and student fees roughly 20%. But it is the provinces that determine the amount both of their own contribution and of the federal contribution, since the federal contribution to the provinces is on a matching grant basis. If a province reduces its net expenditure by one dollar, the universities get two dollars less. The effect is to give each province total financial control over the universities. The provinces will always have substantial control as long as the universities are dependent on a net provincial contribution, even if it should be less than the present 30%. But for the reasons given in the preceding paragraphs we believe it is unhealthy that they should have total financial control.

We therefore urge that the basis of the federal contribution should be changed from the system of matching grants to one in which the amount of federal funds reaching each university would not depend on provincial decision. This could be done in various ways: the whole federal contribution could be made to the universities on some weighted formula similar to that used before 1967; or part of the federal contribution could be made in that way and part channelled not to the universities directly but to the students; or some arrangement might be made with the provinces by which the federal funds to universities would still be channelled through the provinces subject to the provinces agreeing to distribute them according to a federal formula.

In any case, the federal grants to universities should be made conditional on the universities' refraining from any discrimination in student admissions or fees, against students from other provinces. If federal funds are paid directly to the universities there would be a good case for the federal government's recovering the income tax points it gave the provinces as part of the present scheme. But some other adjustment in the whole complex of ever-changing federal-provincial fiscal arrangements might have the same effect.

## 27. Summary of Recommendations

- i. That, in order to increase the accessibility of universities to potential students from lower-income families and to diminish the dependence of universities on provincially-controlled grants to universities, the federal government should change some part of its present financial support of universities from grants to the provinces to non-repayable means tested grants to qualified students from lower-income families. In order to be effective this grant scheme must provide maintenance for the students as well as payment of fees. Loans for other students should be continued and augmented, and grants and loans should be available for part-time as well as full-time students. (Paragraph 13)
- ii. That federal support of university-based research be maintained at least at the level of recent years, which requires an increase to compensate for inflation and for the fact that research fellowships and grants are now fully taxed. (Paragraph 20)
- iii. That the range of federal support of universities' capital costs be enlarged, e.g. to libraries and computer centres. (Paragraph 23)
- iv. That, except in the case of the universities of Quebec, the federal contribution to the operating expenses of universities be re-routed so that its amount and distribution will not depend on provincial decisions; that this might be done in one or more of such ways as (a) switching part of the federal contribution into non-repayable means tested grant schemes (as in Recommendation i); (b) switching the remainder of the federal contribution to direct grants to universities on a weighted formula; (c) continuing to channel the remainder of the federal contribution through the provinces conditionally on the provinces' distributing it according to a federal formula. (Paragraph 26)

1. Variations on a Theme. Fourth Annual Review, 1969-70. Committee of Presidents of the Universities in Ontario, 1970, p. 61.



## L'AIDE DU GOUVERNEMENT FÉDÉRAL AUX UNIVERSITÉS ET COLLÈGES

Depuis plusieurs années déjà, l'ACPU se préoccupe du rôle du gouvernement fédéral en matière d'aide aux universités. L'ACPU a témoigné devant la Commission Gordon dans les années cinquante et s'est montrée sympathique aux politiques du gouvernement fédéral de ce temps-là, en particulier la création du Conseil des arts. L'ACPU a aussi encouragé la croissance de la contribution fédérale aux universités. Plusieurs professeurs n'ont pas idée de l'échelle de grandeur de l'aide fédérale; l'an passé, c'était plus d'un billion de dollars, ce qui couvrait 50% des coûts d'opération. Cette aide provient d'une entente fédérale-provinciale codifiée dans l'Acte des ententes fiscales de 1967. Ces ententes furent renégociées pour la dernière fois en mai 1973 et expirent en mars 1977. On s'attend à ce que les prochaines négociations aient lieu en 1976. L'ACPU a adopté un texte de base devant servir lors de ses séances de lobbying. Le texte préliminaire fut rédigé par un comité de l'ACPU, composé de messieurs C. B. Macpherson (Toronto), Alwyn Berland (McMaster), Percy Smith (Guelph), Jacques St-Pierre (Montréal) et Gidéon Rosenbluth (British Columbia). Ce rapport fut envoyé à plusieurs reprises aux associations locales et provinciales afin de recevoir des commentaires. Il fut l'objet de débats lors des réunions du Bureau en mai et novembre de l'année dernière ainsi que lors de la dernière réunion annuelle du Conseil. Le Conseil et le Bureau ont apporté un certain nombre d'amendements importants à ce rapport, notamment au chapitre de l'aide aux étudiants, mais en ont conservé le fond. M. St-Pierre n'est pas d'accord avec la section 21. Il est à prévoir que l'ACPU élaborera des études secondaires sur certains sujets comme le niveau de l'aide et l'aide aux étudiants.

1. L'Association canadienne des professeurs d'université est un organisme professionnel qui regroupe les professeurs des universités canadiennes. Dix-sept mille quatre cents professeurs à temps plein en font partie. L'ACPU est une fédération d'associations de professeurs représentant cinquante-quatre collèges universitaires et universités. Selon ses statuts, l'Association a pour but de « défendre les intérêts des professeurs et des chercheurs des universités et collèges du Canada, de travailler au relèvement des normes de leur profession et de chercher à améliorer la qualité de l'enseignement supérieur au Canada ».

2. L'une de nos principales préoccupations a été et demeure le maintien et l'accroissement de l'apport des universités à la société. Étant donné que, d'une part, on peut s'attendre à ce que les modes de financement des universités aient une certaine influence sur leur activité et que, d'autre part, la politique d'aide du gouvernement fédéral à l'enseignement postsecondaire est en voie de révision, il nous a paru opportun de présenter aux gouvernements intéressés un certain nombre de réflexions.

3. Nous voudrions attirer tout spécialement l'attention sur quelques questions qui, bien qu'essentielles, sont trop facilement perdues de vue. Elles portent sur les buts que les universités doivent normalement poursuivre.

Lorsque l'on discute du financement de l'enseignement postsecondaire au Canada, on tend à oublier la question de savoir ce que les universités devraient faire ou doivent faire pour la société. On peut trouver plusieurs raisons à cela. Il est vrai que les considérations d'ordre général à propos des buts poursuivis par les universités — buts sur lesquels on ne peut probablement pas dire grand-chose de nouveau — ne paraissent avoir qu'un lien ténu avec les problèmes pratiques immédiats du financement. Il est vrai aussi que les universités ne constituent à elles seules qu'une partie de l'ensemble des institutions d'enseignement postsecondaire, alors que les gouvernements doivent prendre en considération la totalité de ces institutions. Mais un facteur encore plus important risque de faire perdre de vue la fonction des universités: les gouvernements tant provinciaux que fédéral sont de plus en plus impliqués dans le financement de l'enseignement postsecondaire. Dès lors, toute discussion d'entente future se trouvera inévitablement à dépendre de la question plus vaste et

combien plus délicate de l'ensemble des relations entre le gouvernement fédéral et les provinces.

Nous sommes d'avis, cependant, qu'à moins de garder constamment présentes à l'esprit les fonctions que les universités remplissent ou devraient remplir au sein de la société, il ne sera sans doute pas possible d'en arriver à une entente qui satisfasse vraiment l'intérêt public.

4. Parmi les publications de plus en plus nombreuses qui, au Canada, portent sur l'enseignement supérieur, il est peu d'interprétations divergentes des fonctions principales des universités, en dépit de différences d'accent et d'entente.

Si l'on s'en tient à une définition très générale, on admet que les fonctions propres des universités consistent avant tout dans l'avancement des sciences grâce au progrès de la connaissance et de l'intelligence critique de l'homme, de la société et de l'univers.

5. Le progrès de la connaissance se réalise grâce aux découvertes qui font reculer les limites du savoir et grâce à la formation de ceux qui, à leur tour, seront capables de nouvelles découvertes scientifiques. Or, c'est précisément ce progrès-là qui distingue radicalement le rôle des universités de celui des autres institutions d'enseignement. Sans doute, et nous ne le savons que trop, cette originalité n'est pas toujours reconnue par le public et par les chefs politiques et les fonctionnaires qui se croient obligés de considérer l'enseignement comme un « système ». Pourtant, c'est bien à cause de cette irréductible originalité qu'il est si dangereux de prétendre traiter les universités comme de simples éléments relevant d'un système d'enseignement qui, depuis l'école primaire, se prolonge jusqu'à l'enseignement postsecondaire. Et pourtant on ne se lasse pas de tirer argument de cette prétendue analogie pour intégrer les universités dans les divers systèmes provinciaux d'enseignement.

6. Une intelligence critique accrue, que l'on peut qualifier de fonction critique, est une autre des caractéristiques des universités. Il est rare que l'on s'interroge sur le fait que, pour prospérer, une société doit entretenir et renouveler une cohorte d'esprits critiques capables d'examiner tous les aspects de sa culture et de ses institutions. Il pourra se faire que, parfois, certains types de critique abonderont; mais les universités sont le principal instrument, directement aidé par la société, duquel on est en droit

d'attendre une critique fondamentale, rationnelle, embrassant tout le réel. Bien que les autres institutions d'enseignement doivent, elles aussi, développer l'esprit critique de leurs élèves, la tâche de s'adonner à une critique fondamentale et d'étendre cette critique appartient avant tout aux universités.

7. On admet habituellement que: (i) la découverte (et la préparation de chercheurs) de nouveaux champs de connaissance et l'approfondissement de l'intelligence, et (ii) le travail de critique fondamentale poussé toujours plus avant, sont des fonctions sociales nécessaires. Or, si l'on considère l'ensemble du domaine de l'instruction et de l'éducation, on admet aussi que ces fonctions incombent avant tout aux universités et qu'elles constituent, en conséquence, la tâche première des universités. Il arrive parfois, cependant, que cette tâche cède le pas devant les autres fonctions que les universités se doivent également de remplir, fonctions qui, dans l'immédiat ou pour des raisons évidentes, paraissent plus importantes, et que les universités partagent avec les établissements secondaires et avec d'autres institutions postsecondaires. Il s'agit des trois fonctions suivantes: (iii) la formation professionnelle, (iv) l'extension de la culture; (v) l'épanouissement personnel.

8. Parmi ces trois fonctions, la formation professionnelle (iii) apparaîtra sans doute la plus importante aux yeux du public et des gouvernements mais, pour les étudiants, elle l'emportera difficilement sur l'épanouissement personnel. La formation d'une main-d'œuvre spécialisée et hautement qualifiée que réclament les sociétés modernes est de grande importance pour un pays qui s'efforce de plus en plus d'être indépendant des puissances étrangères tant culturellement qu'économiquement. À cet égard, le rôle des universités peut fort bien s'intégrer à celui que joue l'ensemble des institutions postsecondaires (ou postprimaires) et se prête plus facilement à la planification. Aussi cette formation est-elle de loin la plus appréciée des gouvernements comme des contribuables attentifs aux prix à payer.

9. La conservation et l'épanouissement de la culture (iv) constituent, dans tout pays, une importante fonction de l'enseignement. Or, cela est particulièrement vrai pour le Canada où la définition d'un sens de l'identité nationale est une préoccupation dominante. Dans notre pays, on tient pour un principe bien établi que



Le gouvernement fédéral doit s'intéresser de près à l'épanouissement de la culture et apporter son aide financière en conséquence. Ce principe a trouvé son illustration dans la création et le financement de la Commission d'enquête sur le bilinguisme et le biculturalisme et dans la législation qui s'est inspirée des conclusions de cette commission. Il trouve, d'autre part, son application permanente avec le Conseil des arts du Canada. Ce dernier favorise grandement le travail scientifique dans les universités, et dans l'exécution de sa tâche, il fait souvent appel à la collaboration des universitaires. Ainsi, et de bien d'autres façons encore, les universités se rangent parmi les principaux foyers de la culture au Canada. Il ne fait pas de doute à nos yeux qu'elles se doivent de continuer à remplir cette fonction.

10. L'épanouissement personnel (v) serait, dans une société idéale, la seule fonction possible car, si le besoin d'autres fonctions se faisait tant soit peu sentir, on pourrait alors le considérer comme une simple incidence d'un authentique épanouissement personnel généralisé. Certains étudiants et quelques théoriciens de l'éducation, qui appellent de leurs vœux cet idéal, sont portés à voir en cette fonction la seule qui soit importante aujourd'hui. Nous ne partageons pas cette façon de voir, et pour cette raison, nous n'accordons pas de crédit aux arguments de ceux qui, pour dispenser l'enseignement supérieur, rejetteraient toute structure et toute règle. L'épanouissement personnel, dans la mesure où il incombe à l'université de le promouvoir, ne peut être séparé de la fonction spécifique de l'université qu'est l'avancement des sciences grâce au progrès de la connaissance et de l'intelligence critique.
11. Étant admis qu'il s'agit là des importantes fonctions sociales de l'université et que celles-ci requièrent une planification financière rationnelle, on est conduit à la question suivante: quelles méthodes de financement permettront le mieux à la société de remplir ces fonctions?
12. Dans une société fédérale comme le Canada, on peut envisager trois sources principales de financement et toute combinaison possible de ces sources: a) les frais de scolarité; b) une subvention du gouvernement fédéral; c) une subvention des gouvernements provinciaux respectifs.
13. Il faut en même temps remarquer que depuis une dizaine d'années les frais de scolarité versés par les étudiants constituent une proportion constamment décroissante des revenus d'exploitation des universités. On peut discuter longtemps de ce que devrait être la meilleure combinaison de frais de scolarité, de subventions fédérales et de subventions provinciales, mais il paraît difficile de justifier de nouvelles réductions de la part des frais de scolarité car cela ne ferait qu'aggraver le caractère actuel de régression fiscale du financement des universités. Nous estimons que la politique du gouvernement devrait viser avant tout à accroître le nombre des étudiants provenant de familles à revenu modeste, ce que la réduction des frais de scolarité ne réussira pas en soi à réaliser de façon sensible mais constituera par contre un boni pour les enfants de familles aisées. Il en résulte qu'à notre avis l'élément frais de scolarité devrait au moins continuer à représenter la même proportion de l'ensemble des sources de financement, ce qui sous-entend l'indexation des frais de scolarité au coût de la vie. Telle est donc la mesure dans laquelle nous appuyons l'augmentation des frais de scolarité, tout en reconnaissant que la proposition d'augmentation de ces frais doit continuer à tenir compte du principe de l'égalité d'accès à l'éducation. Nous sommes partout préoccupés par l'entrée à l'université ou au collège de bons

étudiants provenant de familles à revenu modeste, et c'est pourquoi nous demandons au gouvernement fédéral de lancer un nouveau programme de bourses non remboursables basé sur l'évaluation des moyens et s'adressant tout particulièrement à de tels étudiants. Ils devraient pouvoir obtenir ces bourses aussi bien pour leur entretien que pour les frais de scolarité. Il convient de poursuivre les régimes de prêts pour les autres étudiants et d'en augmenter les montants. Nous demandons par conséquent que le gouvernement apporte au régime canadien de prêts aux étudiants des élargissements qui permettent à tous les étudiants de faire face à l'augmentation des frais de scolarité, au moyen d'une combinaison de bourses et d'emprunts aussi uniforme que possible d'un bout à l'autre du pays et offerte selon des critères uniformes, tenant équitablement compte de leurs ressources personnelles et du revenu de leur famille le cas échéant. Bourses et prêts devraient être offerts aux étudiants à temps partiel aussi bien qu'aux étudiants à temps plein. Nous expliquons plus loin pourquoi, à notre avis, il faudrait réacheminer une partie des subventions fédérales qui parviennent actuellement aux universités par l'entremise des gouvernements provinciaux. Ce réacheminement partiel pourrait prendre la forme de bourses non remboursables, basées sur une évaluation des moyens, accordées aux bons étudiants provenant de familles à revenu modeste.

14. Nous avons indiqué que la fonction de formation d'une main-d'œuvre qualifiée peut paraître la plus importante aux yeux du public et des gouvernements et reléguer au second plan les fonctions propres des universités. On sait que les gouvernements provinciaux doivent s'occuper de l'enseignement sous tous ses aspects. Ce n'est donc pas critiquer ces gouvernements si l'on dit qu'ils sont particulièrement tenus de rechercher un système fortement intégré et centralisé qui porte avant tout son attention sur la formation d'une main-d'œuvre qualifiée. Dans une province, cependant, on rencontre un autre facteur assez important pour diminuer la prédominance de la formation de la main-d'œuvre. Au Québec, en effet, les préoccupations du gouvernement et le développement des universités ont été étroitement reliés à l'existence et à l'enrichissement d'une culture historique et linguistique unique, et pas seulement à la formation d'une main-d'œuvre qualifiée. Les autres provinces, en revanche, partagent une langue et une culture que l'on retrouve presque partout au Canada. Or, ce fait réduit considérablement l'intérêt que chaque gouvernement provincial peut porter à cette culture, ce qui les conduit à privilégier considérablement la fonction de formation de la main-d'œuvre dévolue aux universités. On peut donc dire que, dans ces provinces, les universités seront en bien meilleure position pour remplir leurs fonctions essentielles si leur financement n'est pas uniquement tributaire des provinces.
15. Actuellement l'argent alloué par le gouvernement fédéral sert à payer les frais généraux de fonctionnement des universités et à financer la recherche. Depuis 1967, l'argent donné pour le fonctionnement des universités est versé aux gouvernements provinciaux sans la moindre clause restrictive: le gouvernement fédéral n'a eu aucun contrôle sur la somme allouée (à l'exception de la récente limite de 15% imposée à l'augmentation annuelle que l'on peut accorder) et il n'a aucun contrôle sur les universités qui sont les bénéficiaires ultimes. Avant 1967, l'argent du gouvernement fédéral parvenait aux universités par l'entremise d'une organisation centrale des universités, et non par l'intermédiaire des gouvernements provinciaux. On ne peut pas insinuer que le gouvernement fédéral profitait de ce mode d'attribution pour exercer un contrôle quelconque sur les universités, mais dire simplement que le con-

trôle des provinces sur les universités n'était que partiel. En vertu du mode d'attribution établi en 1967, les universités ont bénéficié de subventions bien supérieures. Cet argent a été donné par le gouvernement fédéral et les gouvernements provinciaux, mais seules les provinces ont eu droit de regard sur son utilisation.

16. Il nous semble que l'entente a eu pour effet général de provincialiser l'enseignement supérieur et que, à coup sûr, cela signifie a) une augmentation des inégalités que l'on trouve dans l'éducation partout au Canada, injustices que nous tenons comme étant de soi des genres de division et de déséquilibre et, b) la négligence des buts et des responsabilités éducatifs que le pays en tant que tel ne saurait impunément écarter. Que la provincialisation soit déjà bien avancée ne fait aucun doute. Prenons, par exemple, le rapport du Comité des présidents d'université de l'Ontario pour l'année 1970. Ce rapport commence par se demander si les universités ontariennes peuvent « offrir à la province un ensemble de programmes universitaires susceptible de répondre aux besoins de notre société et, ainsi, d'éviter les doubles emplois inutiles et onéreux ». Puis, il définit la fonction du Comité des présidents comme devant, « d'une façon générale, travailler à l'amélioration de l'enseignement supérieur pour les habitants de l'Ontario ». Plus loin, le même rapport propose que, du point de vue des programmes des études supérieures et du personnel, « l'Ontario, en sa qualité de province la plus riche du Canada doit, pour le moins, s'assurer qu'elle n'a pas besoin d'être un bénéficiaire net de la production des établissements d'enseignement dans d'autres domaines ». Si les universités de la province la plus riche sont obligées d'établir des programmes pour définir ce qu'elles peuvent « offrir à la province » et d'admettre qu'elles n'arrivent qu'à grand-peine à se doter du corps professoral dont elles ont besoin, nous devons nous demander quel espoir peuvent avoir les provinces plus pauvres de créer et d'entretenir de bonnes universités et quelles seront les conséquences à long terme, dans tout le Canada, sur la qualité de l'enseignement. Dans plusieurs provinces déjà, des universités ont trouvé des moyens, déclarés et détournés, de poser des restrictions à la venue d'étudiants étrangers à la province. Il s'agit là d'une forme d'entrave à la mobilité des Canadiens dans leur propre pays qui paraît étonnamment maladroite surtout dans le secteur de l'enseignement supérieur. Qu'arrivera-t-il au Canada si d'autres provinces en font autant?
17. Il faut nous demander si la provincialisation de l'enseignement supérieur ne va pas, inévitablement, accentuer les inégalités actuelles, les provinces les plus riches pouvant presque toujours disposer de meilleures universités. Les programmes d'enseignement et de recherche de ces universités, établis en fonction des besoins de ces provinces, ne feront qu'accroître l'avantage dont elles jouissent déjà sur leurs voisines plus démunies.
18. Nous estimons que les provinces chercheront d'abord leur propre intérêt et que les universités se verront dans l'obligation de s'y conformer. L'établissement d'une formule de financement, bien qu'on ait voulu en faire officiellement un moyen destiné à protéger la liberté des universités, est, de toute évidence, devenu une arme que les gouvernements provinciaux peuvent utiliser pour contrôler les programmes des universités. Leur volonté de recourir à cette arme (et autres moyens) dans ce but est attestée par l'attitude actuelle des gouvernements face à l'inscription des étudiants aux divers cycles d'étude. A la demande des gouvernements et de l'industrie, les universités avaient mis sur pied des programmes d'études supérieures à la fois complexes et coûteux. Or, pressées par ces



- mêmes instances, les universités sont maintenant critiquées pour avoir établi de tels programmes et on leur demande de réduire le nombre des étudiants aux cycles supérieurs pour augmenter le nombre de ceux du premier cycle (baccalauréat). Mais il nous semble évident qu'à une augmentation du nombre des étudiants du premier cycle devra nécessairement correspondre un plus grand nombre de places aux cycles supérieurs. Les universités se trouvent ainsi ballottées entre des forces contradictoires qui traduisent des tendances économiques à court terme. Elles se voient contraintes de céder à ces forces et, par là, de mettre une sourdine à leurs principales fonctions: recherche, critique, épanouissement personnel et extension de la culture. La formation d'une main-d'œuvre qualifiée devient ainsi la première fonction, hypertrophiée en vérité, car les universités ont bien conscience qu'on attend surtout d'elles, d'une part, qu'elles produisent le nombre de diplômés du second cycle qu'exigent le gouvernement, l'industrie et les professions libérales, et, d'autre part, qu'elles servent à maintenir à l'écart du marché du travail un grand nombre de jeunes Canadiens brillants. Nous devons nous demander si, à long terme, l'équilibre économique et social de notre pays peut y gagner avec de tels moyens et si, dans ces conditions, les universités ont véritablement la possibilité de remplir leurs autres fonctions tout aussi essentielles.
19. Même du seul point de vue de la main-d'œuvre qualifiée, le gouvernement fédéral devrait porter une attention particulière aux universités. C'est lui, en effet, qui est, et de loin, l'employeur principal des diplômés d'université dans bon nombre de domaines: économistes, statisticiens, scientifiques de toute sorte, médecins, juristes, administrateurs, pour ne parler que de ceux-ci. Il a, en outre, ce qui ne revient à aucune province, c'est-à-dire à veiller aux besoins en main-d'œuvre de l'ensemble du pays. Étant donné la situation, on doit se demander si l'on peut attendre des universités qu'elles puissent, à long terme, faire leur part, même en donnant au Canada les travailleurs et spécialistes dont il a besoin et que le gouvernement du pays prévoit, alors même que ces universités sont contraintes de se préoccuper d'abord de «ce qu'elles peuvent offrir à la province». Dans certains cas précis, des ententes entre provinces seront utiles, comme peuvent l'être des ententes particulières entre des universités et des services du gouvernement fédéral. Mais la qualité de l'enseignement ne dépend pas d'ententes particulières.
  20. Entre autres tâches, les universités se doivent de favoriser les découvertes qui élargissent le champ des connaissances et de la compréhension et d'encourager la critique fondamentale et son extension aux divers aspects du réel. Il est donc essentiel que les universités puissent entreprendre des recherches de toute sorte, tout spécialement de la recherche fondamentale et que, pour ce faire, elles disposent de l'argent nécessaire. Le gouvernement fédéral subventionne depuis longtemps la recherche universitaire, notamment par le canal des conseils de recherches et du Conseil des arts du Canada. Le maintien de cette aide fédérale est indispensable, car il est fort probable que les organismes provinciaux définiront (et donc subventionneront) la recherche, principalement en fonction de l'application locale immédiate. Et même pour garder l'aide fédérale à la recherche à son niveau actuel, le gouvernement doit accroître régulièrement ses subventions pour contre-balancer l'inflation. Il faut en outre compenser la perte de la valeur nette des bourses de recherche qui est imputable aux modifications de la loi de l'impôt sur le revenu. Le gouvernement ne devrait pas enlever aux chercheurs d'une main ce qu'il leur a donné de l'autre.
  21. Depuis bien des années, les provinces se sont montrées préoccupées par la recherche univer-

sitaire, même si cette préoccupation s'est inégalement traduite dans les faits. Nous reconnaissons la valeur de la recherche qui en est résultée, tant pour les universités que pour les provinces, et estimons que l'effort doit se poursuivre.

En janvier 1974, le Conseil des ministres a déclaré que les provinces ont le droit d'opposer leur veto aux grands programmes fédéraux de recherche dans «des domaines qui, comme l'éducation et les richesses naturelles, relèvent des provinces en vertu de la constitution». Il a déclaré en outre que les provinces jouissent d'un pouvoir correspondant dans les «questions de compétence fédérale et provinciale».

Le gouvernement fédéral a toujours eu et n'a pas cessé d'exercer le droit de dépenser de l'argent pour soutenir un grand nombre d'activités qui relèvent clairement du pouvoir législatif des provinces. C'est en particulier le cas des subventions fédérales qui ont été directement versées aux universités avant 1967. Tout en admettant avec les ministres l'importance de la consultation, nous ne voyons rien qui puisse justifier leurs prétentions à un droit de veto ou à un pouvoir concurrent. Nous voulons aussi faire remarquer la conséquence suivante: si les provinces en venaient à contrôler ainsi les universités en recourant à d'autres moyens, il pourrait fort bien s'ensuivre que l'aide fédérale à la recherche soit accordée, non plus aux universités, mais à des instituts de recherche entièrement fédéraux.

22. En conséquence, nous rejetons l'idée émise dans certains milieux, selon laquelle les organismes fédéraux de financement devraient considérer les ministères provinciaux de l'éducation comme les services compétents pour, d'une part, approuver la recherche qui, dans les universités, doit être financée par le gouvernement fédéral et, d'autre part, orienter l'attribution des subventions ou des contrats reliés à cette recherche. Nous ne sommes pas davantage favorables à ce que toutes les subventions soient payées aux universités et tous les contrats soient passés avec les universités, à l'exclusion des particuliers, et ce, pour que les ministères provinciaux puissent orienter l'attribution desdits subventions et contrats.
23. Jusqu'ici, nous nous sommes exprimés comme si la question du financement des universités se réduisait à la couverture des frais de fonctionnement. Mais, même si les universités devaient, au cours des prochaines années, réduire leurs taux de croissance, on aura toujours besoin de capitaux d'immobilisations pour remplacer ou améliorer les bâtiments et le matériel de base. Un certain nombre de fois, dans le passé, et pour certains secteurs actuellement (écoles de médecine et foyers d'étudiants), le gouvernement fédéral a accordé des subventions pour des frais de premier établissement. Les universités, et en particulier les plus anciennes, ne peuvent fonctionner sans recevoir une injection de capitaux d'immobilisation. En outre, comme nous l'avons souligné, les universités ne devraient pas être tributaires d'une gestion entièrement provinciale de fonds qui leur sont alloués. Pour cette double raison, le programme d'aide fédérale pour les dépenses en immobilisations des universités devrait être révisé.
24. Nous avons dit avec insistance quel intérêt nous portions aux fonctions que les universités devraient remplir pour la société; nous avons dégagé cinq fonctions et croyons les avoir définies avec clarté. Il ne fait pas de doute maintenant que le Canada se compose de deux sociétés distinctes ayant des traditions et des échelles de valeurs propres et qu'une de ces deux sociétés coïncide en gros avec une seule province. D'autre part, si ces deux sociétés sont appelées à demeurer parties intégrantes du Canada, il faudra bien reconnaître les

différences. Au Québec, la majorité de la population, des chefs politiques et des universités est convaincue que ces universités serviront mieux la société québécoise, notamment en ce qui touche la détermination des objectifs prioritaires concernant le développement à long terme des établissements de recherche et l'exploitation des richesses naturelles, si les rapports des universités avec la société dépendent de façon particulière de l'appui du gouvernement provincial. On peut, sans doute, craindre ici qu'une telle conception ne conduise à l'intégration de l'université dans un système où le critère principal serait la formation d'une main-d'œuvre qualifiée. Nous croyons cependant que ce danger est plus que compensé par la nécessité de promouvoir des valeurs culturelles qui, de l'avis de ceux qui les connaissent, ne sauraient être protégées par d'autres moyens. Nous pensons que cette conviction, profondément ancrée doit prévaloir ici et faire du Québec l'exception à la règle que nous avons énoncée, laquelle demande que le gouvernement fédéral s'intéresse plus directement à la qualité de l'enseignement supérieur.

25. En dehors du Québec, cette conviction ne se retrouve dans aucune autre province. Nous en concluons que les universités ont besoin de l'aide du gouvernement fédéral, mais qu'il faudra peut-être négocier un régime particulier avec le Québec.
26. Nous concluons en outre, qu'à la seule exception des universités du Québec, les universités canadiennes seront plus florissantes et réellement en mesure de remplir leurs fonctions essentielles, si les subventions que leur accorde actuellement le gouvernement fédéral leur parviennent par un autre canal. Les dépenses de fonctionnement des universités sont couvertes en ce moment à raison d'environ 50% par le gouvernement fédéral, 30% par les provinces et 20% par les frais de scolarité. Mais c'est aux provinces qu'incombe la détermination de la somme qu'elles alloueront elles-mêmes et de celle que donnera le gouvernement fédéral, car la part fédérale est égale à celle de la province. Si, par exemple, une province réduit sa dépense nette d'un dollar, les universités recevront deux dollars en moins. Ce mode de financement a pour effet de remettre entre les mains de chaque province un entier pouvoir de contrôle des universités. Aussi longtemps que les universités dépendront de la contribution nette des provinces, ces dernières garderont ce pouvoir de contrôle, même si leur part financière était inférieure aux 30% actuels. Mais, pour les raisons données dans les paragraphes précédents, nous estimons qu'il serait dommageable que les provinces exercent un contrôle financier sans restriction aucune.

Voilà pourquoi nous demandons instamment que le mode actuel de calcul de la subvention fédérale fasse place à un autre mode où l'aide financière fédérale accordée à chaque université ne dépendrait pas de décisions provinciales. Pour ce faire, il y a le choix entre diverses façons de procéder: la totalité des subventions fédérales pourrait être octroyée aux universités d'après une formule pondérée, semblable à celle utilisée avant 1967; ou bien, une partie des subventions fédérales pourrait être attribuée selon cette modalité, et l'autre partie dirigée non pas directement vers les universités mais aux étudiants, sous la forme de prêts conditionnels (voire de bourses), comme on l'a proposé au paragraphe 13; ou bien encore, à la suite d'un accord conclu avec les provinces, l'aide fédérale aux universités continuerait de passer par les provinces, sous réserve que les provinces, consentent à distribuer cet argent aux universités en se conformant à une formule fédérale.

De toute façon, le gouvernement fédéral ne subventionnerait les universités qu'à la condition que celles-ci ne pratiquent aucune dis-



crimination à l'égard des étudiants des autres provinces, qu'il s'agisse des conditions d'admission ou des frais de scolarité.

Si l'aide fédérale est versée directement aux universités, le gouvernement fédéral aurait là une bonne façon de redistribuer la part d'impôt qu'il donne aux provinces dans le cadre de l'accord actuellement en vigueur. Mais, naturellement, on pourrait concevoir d'autres formules qui, dans ce vaste terrain toujours changeant des arrangements financiers entre le gouvernement fédéral et les provinces, pourraient arriver au même résultat.

## 27. Résumé des recommandations

Au terme de ce mémoire, nous estimons devoir proposer

- (i) que, en vue de faciliter l'accès des universités aux personnes provenant de familles à faible revenu et de diminuer la dépendance des universités envers les provinces qui contrôlent les subventions qu'elles reçoivent, le gouvernement fédéral change le mode d'attribution d'une partie de son aide financière actuelle aux universités en transformant certaines subventions aux provinces en bourses non remboursables, basées sur une évaluation des moyens et accordées aux bons étudiants provenant de familles à faible revenu. Pour atteindre son objet il faut que ce régime de bourses pourvoie aussi bien aux dépenses d'entretien qu'au paiement des frais de scolarité. Il faut maintenir et augmenter les prêts aux autres étudiants, et les bourses et prêts devraient être offerts aux étudiants à temps partiel aussi bien qu'aux étudiants à temps plein (cf. paragraphe 13).
- (ii) Que l'aide fédérale à la recherche menée par les universités soit maintenu à un niveau au moins égal à celui des dernières années, ce qui nécessite une augmentation des sommes accordées jusqu'ici, et pour contre-balancer l'inflation et pour compenser le fait que les bourses et subventions de recherche sont maintenant assujetties entièrement à l'impôt (cf. paragraphe 20).
- (iii) Que le gouvernement fédéral étende le champ de son aide financière destiné à couvrir les frais de premier établissement des universités, ex. bibliothèques et centres d'informatique (cf. paragraphe 23).
- (iv) Que, hormis le cas des universités du Québec, la participation fédérale ou paiement des frais de fonctionnement des universités parvienne à leurs destinataires

(Suite à la page suivante)

# BOOKS

# LIVRES

## Tough going for graduates

Les Diplômés de l'Université de Montréal sur le Marché du travail, by Avigdor Farine (with the collaboration of Pierre-Paul Proulx), Montréal: Centre de Recherches en Développement Économique, Université de Montréal, 1974, pp. x + 223.

Career Decisions of Newfoundland Youth, Report No. 3 of the Committee on 1973 Enrollment, St. John's: Memorial University of Newfoundland, 1974, xiii + 223.

These otherwise dissimilar reports have two basic features in common: each report deals with a recent "crisis" in university affairs and each makes recommendations on the university's role under changing economic and social conditions. The Montreal study was initiated partly to determine whether recent university graduates were encountering difficulty in obtaining suitable employment; the Memorial study was commissioned to determine reasons for the drop in enrollment at Memorial in 1973.

The Montreal study surveyed 5,490 persons who were graduated from the Université de Montréal (or who had left but were registered as writing theses) in 1965/66, 1970/71, and 1971/72. Graduates in medicine, pharmacy, dentistry, optometry, the Écoles Polytechnique and Hautes Études Commerciales were excluded. Due primarily to the lack of satisfactory employment following the first degree and evidence of greater availability of employment following further studies, the more recent graduates continued university studies to a higher level than did the earlier graduates, although the latter showed a marked tendency to return as part-time students.

Although some students may have avoided potential unemployment by further study, the report emphasizes that, in general, both earlier and recent graduates found employment without much difficulty. However, a majority of the graduates were working at jobs which they considered to be outside their fields of specialization: 50 percent of the graduates in health sciences, 60 percent of those in pure and applied science, and 70 percent in arts and social sciences. Indeed, over 20 percent of the respondents said that their jobs could be performed by graduates from a completely different field of study.

In their conclusions the authors note that many graduates deplored the excessive specialization in their program of studies and hence recommend that the first level (cycle) of university study should be

based on a general program, with specialization beginning at the second or third levels; that universities and employers should co-operate to achieve a stronger correspondence between education and employment, and to provide students with more information on changing labour market conditions.

The Memorial study sought to discover why the enrollment at Memorial had dropped by 15 percent in 1973 and whether this was likely to recur. Newfoundland high school graduates of 1972/73 and students in the graduating year (Grade XI) in 1973/74 were surveyed by questionnaire. The findings are not surprising: students were less likely to attend Memorial if their parents were in the lower socio-economic groups, if they came from large families, and if they had less knowledge about Memorial University. Since students from lower socio-economic groups tended to enroll in the teacher-education degree program, if they went to university at all, it is not surprising either that the elimination of a special grant for teacher-education students was found to be a major factor in the enrollment drop in that program. This was compounded by the students' awareness that it would be difficult to obtain a teaching job after graduation.

The report emphasizes that Memorial must continue to compete with other post-secondary institutions. Prospective university students are attracted instead to the vocational and technical institutions which have shorter periods of training and lower costs, are located closer to the students' homes, and whose graduates appear to have better job opportunities.

David Stager

Professor Stager teaches Political Economy at the University of Toronto.

### UNIVERSITIES UNDER C.A.U.T. CENSURE

The following university administrations have been censured by the Council of the Canadian Association of University teachers:

Mount Allison University (November 1970)\*

- \* (Under the third stage of censuré imposed on this university, the C.A.U.T. warns its members not to accept employment with the censured university. Page 69, C.A.U.T. Handbook.) - Also censured are:

Simon Fraser University (May 1971)

University of Québec in Montréal (November 1970)

University of Victoria (May 1971)\*\*

University of Ottawa (May 1972)

\*\* The Chairman of the AF&T committee, the President of the CAUT and the Executive Secretary will recommend the lifting of this censure at the next meeting of the CAUT Council.

### UNIVERSITÉS FRAPPÉES DE CENSURE PAR L'ACPU

Le Conseil de l'Association canadienne des professeurs d'université a frappé de censure les administrations des universités suivantes:

Université Mount Allison (novembre 1970)\*

- \* (A la troisième étape de la censure prononcée contre cette université, l'ACPU avertit ses membres de ne pas accepter d'emplois auprès d'elle. Voir la page 71 du Guide de l'ACPU.)

Sont également frappées de censure les universités suivantes:

Université Simon Fraser (mai 1971)

Université du Québec à Montréal (novembre 1970)

Université de Victoria (mai 1971)\*\*

Université d'Ottawa (mai 1972)

\*\* Le président du Comité de la Liberté Universitaire et de la Permanence d'Emploi, le président de l'ACPU et le secrétaire général, recommanderont la levée de cette censure lors de la prochaine réunion du Conseil.



par un canal différent, et ce, pour que le montant et la répartition de cette aide fédérale ne dépendent pas de décisions des provinces; que, de plus, ce nouvel acheminement de l'aide fédérale emprunte un ou plusieurs des canaux suivants: (a) en accordant une partie de cette aide fédérale sous la forme de régimes de

bourses non remboursables basées sur l'évaluation des moyens (ex. Recommandation 1); (b) en allouant le reste de cette aide fédérale sous forme de subventions aux universités d'après une formule pondérée; (c) en continuant de faire parvenir le reste de cette aide fédérale aux universités par l'intermédiaire des

provinces, à la condition que ces dernières le distribuent en se conformant à une formule fédérale (cf. paragraphe 26).

Variations on a Theme. Fourth Annual Review, 1969-1970, Committee of Presidents of the Universities in Ontario, 1970, p. 61.

# VACANCIES

# POSTES VACANTS

## AVAILABILITIES

**German medievalist** (Germanic and Scandinavian Studies, Old English), 33, M.A., Dr. Phil., publications, teaching experience in English-speaking university, seeks position in Canadian university department of Scandinavian, German, or English. Long-term appointment preferred. Please contact Box 3, 66 Lisgar Street, Ottawa, Ontario, K2P 0C1.

**Psychology Ph.D.**, 35 Graduate work Harvard and New Zealand. Personality, Developmental and Social. Seeks university position to equate with current level (i.e. Associate Professor). Editor, international personality and social journal. Nine years undergraduate and graduate teaching and research. 2 books (2 more under preparation), 45 journal articles, book chapters, convention papers. Available Fall, 1975. Please contact Box 2, 66 Lisgar Street, Ottawa, Ontario, K2P 0C1.

## ADMINISTRATION

**UNIVERSITY OF ALBERTA. Department of Educational Foundations.** Applications are invited for the position of Chairman to administer and give leadership to a 20-member department. Qualifications: Ph.D. or equivalent; scholar in one of the educational foundations fields such as philosophy of education, history of education, sociology of education, politics of education, comparative education, international education, intercultural education, etc. Effective Date July 1, 1975. Applications should be submitted to Dean M. Horowitz, Faculty of Education. Deadline date for applications February 15, 1975

**UNIVERSITY OF ALBERTA. Department of Industrial and Vocational Education.** Applications are invited for the position of Chairman to administer and give leadership to a 12-member department. Ph.D. required. Effective Date July 1, 1975. Applications should be

submitted to Dean M. Horowitz, Faculty of Education. Deadline date for applications February 15, 1975.

**UNIVERSITY OF ALBERTA. Department of Political Science.** Applications are invited for the position of chairperson, effective July 1, 1975, for a 3- to 5-year renewable term. (Subject to availability of funds). Applications should be addressed to T.C. Pocklington, Acting Chairman, Department of Political Science, University of Alberta, Edmonton, Alberta T6G 2E1.

**UNIVERSITY OF ALBERTA. Vice-President (Academic).** Applications or nominations are invited for the position of Vice-President (Academic) at The University of Alberta, Edmonton, which becomes vacant on June 30, 1975. Candidates should have an established record in research, teaching, and University administration. The Vice-President (Academic) is the senior of three Vice-Presidents and acts for the President in his absence. Salary is negotiable. Applications

or nominations including a resume, or further inquiries, should be sent to Mr. John Nicol, Secretary to the Board of Governors, The University of Alberta, Edmonton, T6G 2J9, by February 15, 1975.

**UNIVERSITY OF BRITISH COLUMBIA. Faculty of Arts.** The University of British Columbia invites applications and nominations for the position of DEAN OF THE FACULTY OF ARTS effective 1 July, 1975. The Dean exercises academic leadership in the Faculty of Arts, which consists of 20 Departments in the Arts, Humanities, and Social Sciences as well as Schools of Home Economics, Librarianship, and Social Work. Candidates should have experience in academic administration and a substantial record of accomplishment in teaching and scholarship. The University of British Columbia offers equal opportunity for employment to qualified male and female candidates. Nominations and applications should be sent to: Dr. Peter Suedfeld, Chairman, President's Selection Com-

## C.A.U.T. DOLLAR STRETCHER AIR FARES

### 1975 C.A.U.T. GROUP FLIGHT PROGRAMME

#### TORONTO/LONDON/TORONTO

May 4 (Sun.)—June 30 (Mon.) \$364.00  
May 15 (Thu.)—Aug. 28 (Thu.) \$364.00  
May 25 (Sun.)—Sept. 1 (Mon.) \$364.00  
June 1 (Sun.)—Aug. 15 (Fri.) \$463.00  
June 30 (Mon.)—Aug. 27 (Wed.) \$463.00  
July 3 (Thu.)—Sept. 5 (Fri.) \$463.00

#### MONTREAL/PARIS/MONTREAL

May 11 (Sun.)—Aug. 29 (Fri.) \$345.00  
May 29 (Thu.)—Sept. 2 (Tue.) \$345.00

#### MONTREAL/ZURICH/MONTREAL

May 12 (Mon.)—Aug. 28 (Thu.) \$362.00  
May 29 (Thu.)—Sept. 2 (Tue.) \$362.00  
July 1 (Tue.)—Sept. 2 (Tue.) \$457.00

## SABBATICAL GROUPS 1975/76

#### TORONTO/LONDON/TORONTO

May 28 (Wed.)—May 26 (Wed.) \$364.00  
June 30 (Mon.)—June 25 (Fri.) \$463.00  
July 31 (Thu.)—July 30 (Fri.) \$463.00  
Sept. 1 (Mon.)—Aug. 30 (Mon.) \$364.00

#### MONTREAL/ZURICH/MONTREAL

June 30 (Mon.)—June 29 (Tue.) \$457.00

## INTERCHANGE BETWEEN GROUPS IS NOT POSSIBLE

FARES quoted are per adult, children 2 through 11 years pay 50%, infants under 2 years pay 10% of Montreal fares (\$34.00 May departures to London, \$43.00 June/July departures on the Toronto/London groups)

TO BE ELIGIBLE for these group flights (minimum of 40 passengers required) at the special fares, membership in C.A.U.T. for at least 6 months prior to flight departures is mandatory. C.A.U.T. members may be accompanied by their spouses, dependent children and parents living in the same household.

IN ADDITION weekly ABC flights (Advance Booking Charters, no membership requirements, but must be booked 60 days in advance) to London, Manchester, Prestwick, Dublin, Amsterdam, Paris, Frankfurt, Warsaw, Belgrade and Ljubljana for 2, 3 and 4 weeks with some departures for longer periods.

FOR FURTHER INFORMATION and RESERVATIONS contact—

FINLAY TRAVEL LIMITED  
P.O. Box 83, Toronto-Dominion Centre  
Toronto M5K 1G8  
Tel.: (416) 366-4936

## CHECK THE ADVANTAGES OF TRAVELLING ON A C.A.U.T. GROUP FLIGHT



mittee—Candidates for Dean, Faculty of Arts, Department of Psychology, The University of British Columbia, Vancouver, B.C. V6T 1W5.

**DALHOUSIE UNIVERSITY. Department of Russian.** Dalhousie University seeks a Chairman for its Department of Russian, appointment to be effective July 1, 1975. Candidates with established reputation in teaching and scholarship in Russian Literature will be preferred. Rank and salary are negotiable: minimum for Associate Professor, \$15,000; for Full Professor, \$19,000. Direct applications with curriculum vitae and names of three referees, to G. R. MacLean, Dean of Arts and Science, Dalhousie University, Halifax, Nova Scotia.

**DALHOUSIE UNIVERSITY. Department of Art History.** Dalhousie University seeks a Chairman for a new Department of Art History, appointment effective July 1, 1975. The Chairman must have a continuing record of scholarly activity and demonstrated teaching ability. This will be the first appointment in this newly established Department and the Chairman will be expected to plan the program of study and teaching during the 1975-76 term. Rank and salary are negotiable according to qualifications, not less than \$19,000 for Full Professor, \$15,000 for Associate Professor. Direct applications, with curriculum vitae and names of referees to Dr. G. R. MacLean, Dean, Faculty of Arts and Science, Dalhousie University, Halifax, Nova Scotia. The closing date for applications is February 28, 1975.

**UNIVERSITY OF GUELPH; ONTARIO AGRICULTURAL COLLEGE. Department of Land Resource Science.** Applications are invited for the position of Chairman of the Department of Land Resource Science, Ontario Agricultural College, University of Guelph, Canada. The appointee will be an individual who is recognized for qualities of scholarship, leadership and productivity in educational, research and professional programs related to Soil Science, Agrometeorology or Geology. The successful applicant will be responsible for the administration of, and for some participation in, the instruction, research and outreach programs of the Department. The Department offers Majors in Soil Science and in Resources Management, leading to the B.Sc. (Agr.) degree, and in Earth Science, leading to the B.Sc. Ph.D. and M.Sc. programs are offered in Agrometeorology and in Soil Science. The Department also participates in the Interdepartmental Groups on Biophysics, Hydrology and Plant Physiology, and in the work of the Centre for Resources Development. There are twenty-five faculty positions in the Department at the present time. Salary and academic rank will be commensurate

with qualifications and experience and will be competitive with similar positions elsewhere. Applications should be made to Dean C. M. Switzer, Chairman of the Selection Committee. Curriculum vitae should include a review of professional experience, a list of publications, and the names of three referees. The appointment will be effective July 1, 1975. Closing date for applications is February 15, 1975.

**UNIVERSITÉ LAURENTIENNE. Vice-recteur à l'enseignement et à la recherche. FONCTIONS:** Administrateur de niveau supérieur relevant du Recteur et chargé du développement et de la coordination de l'enseignement et de la recherche dans tous les départements de l'Université (17 départements à la faculté des Arts et des Sciences, 7 écoles professionnelles, Centre d'éducation permanente), de la mise en œuvre des politiques universitaires à court et à long terme, et de la coordination des services universitaires (bureau du secrétaire général, admissions, bibliothèque, services aux étudiants). Toutes autres fonctions attribuées par le Recteur ou le Sénat. **EXIGENCES:** Excellent dossier universitaire en matière d'enseignement et de recherche. Expérience administrative au niveau de l'enseignement supérieur essentielle. Bilingue (français et anglais). **TRAITEMENT:** Selon les titres et l'expérience. **DATE D'ENTRÉE EN FONCTIONS:** Le 1<sup>er</sup> juillet 1975. Mandat de cinq ans. Possibilité de faire partie du corps professoral. Les intéressés sont priés d'adresser leur curriculum vitae, accompagné des noms de trois répondants, à: M. Edward J. Monahan, Recteur, Université Laurentienne, Sudbury, Ontario, P3E 3C4.

**LAURENTIAN UNIVERSITY. Vice-President (Academic). RESPONSIBILITIES:** Senior academic administrative officer responsible to the President 1) for development and co-ordination of teaching and research in all academic units within the University, (17 Departments in Arts and Science, 7 Professional Schools, Continuing Education); 2) for implementation of short and long-term academic policies; 3) for co-ordination of academic services (Registrar's Office, Admissions, Library, Student Services). Such other responsibilities as assigned by the President or the Academic Senate. **QUALIFICATIONS:** Distinguished academic record in teaching and research. Senior academic administrative experience essential. Bilingual (English & French). **SALARY:** Based on qualifications and experience. **APPOINTMENT:** Effective 1 July, 1975. Five-year term. Faculty appointment a possibility. **APPLICATION:** Send curriculum vitae and names of three potential referees to: Dr. Edward J. Monahan, President, Laurentian University, Sudbury, Ontario, P3E 3C4.

**UNIVERSITÉ DE MONCTON. POSTE:** Directeur de la recherche. **FONCTION:** De rang égal à celui d'un doyen de faculté, le Directeur est le président du Conseil de recherche, dont le rôle est de stimuler, de planifier et de coordonner les travaux de recherche faits dans tous les secteurs de l'Université. Il effectue les démarches nécessaires pour obtenir des fonds supplémentaires pour la recherche, sous forme de subventions ou de contrats. Il veille à la bonne marche et à l'efficacité des travaux de recherche. **QUALIFICATIONS:** Les candidats doivent posséder une expérience et une réputation suffisantes dans le domaine de la recherche; ils doivent posséder aussi un minimum d'expérience administrative et d'adresse dans les relations publiques. Les candidats doivent être bilingues et, de préférence, doivent être titulaires d'un doctorat. **TRAITEMENT:** Salaire selon l'expérience. **DATE D'ENTRÉE EN FONCTION:** Le 1<sup>er</sup> juillet 1975. **APPLICATION:** Les candidats doivent faire parvenir un curriculum vitae détaillé et la liste de leurs publications, avant le 1<sup>er</sup> mars 1975 au: Vice-recteur à l'enseignement, Université de Moncton, Moncton, Nouveau-Brunswick, E1A 3E9.

**QUEEN'S UNIVERSITY. Department of Political Studies.** The Headship of the Department of Political Studies will become vacant as of June 30, 1975. Candidates should have a strong academic record, a record of research in the discipline, and be prepared to provide leadership for a full-time staff of 23. Can-

didates should submit with their letters a curriculum vitae and the names of 3 referees to Dr. D. G. Sinclair, Dean of the Faculty of Arts and Science, by February 15, 1974.

## ADMINISTRATIVE STUDIES

**BROCK UNIVERSITY. Programme in Administrative Studies.** Applications are invited for undergraduate teaching positions as follows (a) accounting (b) marketing (c) finance (d) policy. Qualifications required are Ph.D., Ph.D. candidate or equivalent. Rank and salary will be based on the candidate's qualifications and experience. Appointments effective July 1, 1975. Applications with vitae should be sent as soon as possible to: Dr. W. A. Matheson, Acting Director, Programme in Administrative Studies, Brock University, St. Catharines, Ontario, L2S 3A0.

**UNIVERSITÉ DE MONCTON. Faculté d'Administration. POSTES VACANTS:** Professeurs en management, marketing, méthodes quantitatives, comptabilité, finance, informatique. Enseignement au niveau du baccalauréat et de la maîtrise, recherches et participation à différents comités. **QUALIFICATIONS:** Préférence sera accordée aux détenteurs d'un Ph.D. ou D.B.A. Les candidats avec une maîtrise seront également considérés. L'expérience dans l'enseignement et/ou l'industrie seraient un actif. **REMUNÉRATION:** Rang professoral et salaire à négocier. **APPLICATION:** Faire parvenir un curriculum vitae sommaire le plus tôt possible à: Doyen, Faculté d'administration, Université de Moncton, Moncton, N.-B., Canada, E1A 3E9.

**YORK UNIVERSITY. Department of Administrative Studies.** Professor and Chairman of Department of Administrative Studies. Applications are invited for this post, and one other teaching position in Administrative Studies. Applicants with interests in Management Science or Marketing are preferred, but applications from candidates with interests in other areas of administrative studies will be welcomed. At present the department provides an ordinary and honours undergraduate degree program in the field and the new chairman will be expected to develop the program further upon the base that has been established already. Applications should be sent to: Professor J. Nicholson, Chairman, Department of Administrative Studies, Atkinson College, York University, 4700 Keele Street, Downsview, M3J 2R7.

## ANIMAL SCIENCE

**UNIVERSITY OF BRITISH COLUMBIA. Department of Animal Science.** Wildlife biologist. Applications are invited for a faculty position at the rank of Assistant Professor. Candidates should have expertise in the area of domestic livestock-wildlife interactions. Responsibilities will include undergraduate and graduate teaching, and the development of a strong research program in area of specialty. Qualifications: Ph.D. with a strong background in field biology and a major interest in population dynamics and animal behaviour. The applicant should have proven teaching and research ability. The salary is negotiable depending on qualifications. Applications, giving details of curriculum vitae, list of publications, area of research interest and names of three referees will be received up to and including March 31, 1975 by: Dr. W. D. Kitts, Chairman, Department of Animal Science, University of British Columbia, Vancouver, B.C. V6T 1W5. **APPLICATIONS ARE INVITED FROM BOTH MEN AND WOMEN.**

## ANTHROPOLOGY AND SOCIOLOGY

**CONCORDIA UNIVERSITY. Department of Anthropology & Sociology.** Applications are invited for Asst. or Assoc. Professor. Ph.D. required plus teaching, research and publications. The candidate desired is an active researcher on saliently urban phenomena capable of teaching, at the undergraduate and graduate level. Bilingualism desired. Salary negotiable. Write: Chairman,

Department of Sociology & Anthropology, Sir George Williams Campus, Concordia University, Montreal, Quebec. Date of appointment July 1, 1975. Closing date for applications—when position is filled.

**CONCORDIA UNIVERSITY. Department of Anthropology & Sociology.** Applications are invited at Lecturer/Asst. Professor level. A Ph.D. and previous teaching experience are preferred. Teaching undergraduate courses: Anthropology, the Family, Sex Roles. Bilingualism desired. Salary negotiable. Write: Chairman, Department of Sociology & Anthropology, Sir George Williams Campus, Concordia University, Montreal, Quebec. Date of appointment July 1, 1975. Closing date for applications—when position is filled.

**UNIVERSITY OF GUELPH. Department of Sociology and Anthropology.** Applications are invited for the academic year 1975/76 for one visiting appointment and four regular appointments. Rank open. Preference will be given to people with competence in the following areas: 1. Anthropological theory and methods; 2. Cross-cultural analysis; 3. Demography; 4. Deviance; 5. Family and Kinship; 6. French-Canadian Studies. This department offers the B.A. in Sociology, a Minor in Anthropology and the M.A. in Sociology. Criteria for positions in this department include evidence of teaching ability, demonstrated research capacity, interest in contributing to the development of this department and appropriate academic qualifications. Applications should be sent to: The Chairman, Department of Sociology and Anthropology, College of Social Science, University of Guelph, Guelph, Ontario. N1G 2W1.

**UNIVERSITY OF MANITOBA. Department of Anthropology.** Application are invited for a possible one year position at the Assistant Professor rank for the academic year 1975-76. Ph.D. required. 9 hour teaching load. Area of specialization open. Canadian experience required. Salary negotiable, competitive. Reply: Recruiting Committee, Department of Anthropology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

**UNIVERSITY OF TORONTO. Department of Anthropology.** Applications are invited from qualified social-cultural anthropologists for two positions at the levels of full, associate, or assistant professor respectively on the St. George campus beginning July 1, 1975. Responsibilities will include undergraduate courses and graduate courses and thesis supervision. Creation of these positions is subject to final budgetary approval. Applications with curriculum vitae and names of three references should be sent to Professor Bruce Drewitt, Chairman, Department of Anthropology, University of Toronto, Toronto, Canada M5S 1A1.

**UNIVERSITY OF MANITOBA. Department of Anthropology.** Applications are invited for 1975 summer school instruction. M.A. minimum requirement. North American Indians; Peoples of the Arctic; evenings, May, June, July. Introductory Anthropology (general); Introductory Anthropology (ethnography); Introduction to Archaeology; Culture, Environment and Technology; Anthropology of Illness; Manitoba Prehistory; days, July and August. Two courses (6 hours) maximum. \$1000 per 3 hour course. Canadian experience required. Reply: Recruiting Committee, Department of Anthropology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

**WILFRID LAURIER UNIVERSITY. Department of Anthropology.** Applications are invited for an appointment at the Assistant/Associate Professor level. **Qualifications:** Ph.D., publications, teaching experience. **Specializations:** in any of the following—North American archeology, linguistics, social anthropology (North America, Africa are specializations). Other areas may be considered. **Duties:** teaching undergraduates and research. Competitive salary depending on rank. Write to the Chairman, Department of Sociology and Anthropology, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5.

## Canadian Association of University Teachers

### REGIONAL OFFICERS

One regional officer for each of the Atlantic and Western Regions. Two year appointment commencing 1 July 1975. Salary according to qualifications.

University experience required. Preference for applicants with experience as a member of executive or negotiator for university faculty associations or with CAUT or equivalent, expertise in the area of economic benefits or collective bargaining, experience in administration.

Offices are currently located in Halifax and Edmonton but may be moved to suit the convenience of appointees and local associations. Officers will be required to undertake extensive travel.

Applications to Selection Committee, CAUT 66 Lisgar, Ottawa K2P 0C1 by 12 February 1975.



**UNIVERSITY OF WINDSOR. Department of Sociology and Anthropology.** Expected vacancy. Position: Assistant Professor. Qualifications: Social-Cultural Anthropologist (preferably economic or linguistic specialty). Ph.D., Canadian experience. Able to teach Introductory Anthropology and Canadian Native Peoples. July 1, 1975. Inquiries should be addressed to Dr. T. H. White, Head, Department of Sociology and Anthropology, University of Windsor, Windsor, Ontario, N9B 3P4.

**UNIVERSITY OF WINDSOR. Department of Sociology and Anthropology.** Expected vacancy. Position: Assistant Professor. Qualifications: Social-Cultural Anthropologist, Archeologist, Ph.D., Canadian experience. Able to teach Introductory Anthropology and Local Archeology. July 1, 1975. Inquiries should be addressed to Dr. T. H. White, Head, Department of Sociology and Anthropology, University of Windsor, Windsor, Ontario, N9B 3P4.

**UNIVERSITY OF BRITISH COLUMBIA. Department of Anthropology and Sociology.** The Department will shortly be moving to the appointment as from July 1975 of: (i) a Sociologist, at the Assistant or Associate level, whose qualifications, research and teaching interests, past, present and future, seem most commendable to the Department; and—(ii) two or three visiting posts for 1975-76 only, at the Instructor or Assistant level, in Sociology and/or Anthropology. Applications should include a full curriculum vitae and a narrative autobiography detailing all those events and interests thought to be relevant to the post being applied for.

## BIOLOGY

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND. Department of Biology.** Applications are invited for the position of Bacterial Systematist. The successful candidate must also have a good background in either Bacterial Physiology or Immunology. A background in Bacterial Genetics would also be desirable. Appointment will be made at the Assistant Professor level, to commence September 1, 1975. Applicants should have a strong interest in undergraduate teaching and be capable of initiating an independent research programme. Closing date for receipt of applications: March 15, 1975. Apply to Professor J. Phipps, Head, Department of Biology, Memorial University of Newfoundland, St. John's, Newfoundland, Canada.

**UNIVERSITY OF WINNIPEG. Department of Biology.** A chairman with Ph.D. and experience in teaching, research and administration is required. An academic background in quantitative plant ecology is preferred. Duties center on the administration of a department with 8 academic members plus instructional and technical staff. Some teaching required. Salary commensurate with qualifications and experience. Appointment begins 1 July 1975; applications close when position filled. Send vitae and references to Dr. G. E. E. Moodie, Departmental Chairman Selection Committee, Department of Biology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada, R3B 2E9.

## BIOCHEMISTRY

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND. Department of Biochemistry.** PROFESSOR OF BIOCHEMISTRY required for the Faculty of Medicine at Memorial University of Newfoundland, St. John's, Newfoundland. A position for a senior faculty member in biochemistry will be available in 1975 in this non-departmental medical school. The successful candidate will be the senior person in a group of biochemists and will be able to recruit one or two faculty members of his/her own choosing, subject to faculty approval. Teaching role includes general biochemistry, teaching medical students in a course that is integrated with other aspects of cell biology. Research space will be available in the new Health Sciences Complex and there are funds available for equipping a new laboratory plus an annual travel allowance. Training of

graduate students is encouraged. The city of St. John's (pop. 100,000) is close to extensive wilderness areas and many miles of rocky coastline and particularly suits people with interests in camping, fishing, hiking, and the outdoor life.

## BOTANY AND GENETICS

**UNIVERSITY OF GUELPH. Department of Botany & Genetics. BOTANY—AUTECOLOGY POSITION.** Assistant Professor or as qualifications merit. Ph.D. Preference will be given to candidates with demonstrated teaching ability in introductory undergraduate courses in ecology. Competence and research interests in autecology, terrestrial or aquatic. Undergraduate teaching with opportunity for contributing to senior and graduate program in ecology. Salary commensurate with experience. Submit curriculum vitae and names of three referees to Dr. W. G. Barker, Chairman, Department of Botany and Genetics, University of Guelph, Guelph, Ontario, N1G 2W1. Date of appointment—as soon as available. Closing date for applications March 15, 1975.

**UNIVERSITY OF GUELPH. Department of Botany & Genetics. BOTANY.** Assistant Professor or as qualifications merit. Ph.D. with research background in plant taxonomy—evolution, with an interest in native flora. Undergraduate teaching with opportunity for contributing to senior and graduate programs in specialty. Salary commensurate with experience. Submit curriculum vitae and names of three referees to Dr. W. G. Barker, Chairman, Department of Botany and Genetics, University of Guelph, Guelph, Ontario, N1G 2W1. Date of appointment—as soon as available. Closing date for applications March 15, 1975.

**UNIVERSITY OF GUELPH. Department of Botany & Genetics. GENETICS.** Assistant Professor or as qualifications merit. Ph.D. with research interests in mouse, human, somatic cell or immuno genetics. Undergraduate teaching (Human Genetics) with opportunity for contributing to senior and graduate program in specialty. Salary commensurate with experience. Submit curriculum vitae and names of 3 referees to Professor R. E. Subden, Chairman, Genetics Search Committee, Department of Botany and Genetics, University of Guelph, Guelph, Ontario, N1G 2W1. Date of appointment—as soon as available. Closing date for applications March 15, 1975.

**UNIVERSITY OF GUELPH. Department of Botany & Genetics. Cell (Molecular) Biologist.** Assistant or as qualifications merit. Ph.D. with research background in some aspect of cell or molecular biology. Undergraduate teaching with opportunity for contributing to senior and graduate program in specialty. Salary commensurate with experience. Submit curriculum vitae and names of three referees to Dr. W. G. Barker, Chairman, Department of Botany & Genetics, University of Guelph, Guelph, Ontario, N1G 2W1. Date of appointment—as soon as possible. Closing date for applications March 15, 1975.

## BUSINESS

**UNIVERSITY OF NEW BRUNSWICK. Department of Business Administration.** Title: Assistant or Associate Professors in Business Administration. **Qualifications Required:** Ph.D. or near completion. For Accounting M.B.A. and a professional accounting degree. **Nature of Duties:** To teach undergraduate courses in Accounting, Business Policy and Marketing. **Salary:** Appropriate to qualifications and experience of appointee. **Person to Whom Inquiries Should be Sent:** Dr. Hem C. Jain, Professor and Chairman, Division of Social Science and Administration, University of New Brunswick, Saint John Campus, Tucker Park, Saint John, New Brunswick, Canada. **Effective Date of Appointment:** July 1, 1975. **Closing Date for Receipt of Applications:** When position filled.

**UNIVERSITY OF NEW BRUNSWICK. Department of Business Administration.** Applications are invited for undergraduate teaching positions as follows: (a) accounting; (b) finance; (c)

management; (d) marketing; (e) policy. Qualifications required are Ph.D., Ph.D. candidate or equivalent. Duties involve undergraduate teaching and research. The rank and salary are based on the candidates qualifications and experience. Appointments effective July 1, 1975. Chairman, Department of Business Administration, University of New Brunswick, Fredericton, N.B. E3B 5A3.

**WILFRID LAURIER UNIVERSITY. Department of Business.** Applications are invited for teaching positions in each of the following areas: Marketing, Accounting, Finance, Organizational Behavior, Statistics, and Computer Applications. Candidates will be required to hold the Ph.D. degree or at least course work completed. 1974-75 salary scale (10 months): Lecturer: \$9,950 (minimum); Assistant Professor: \$12,350 (minimum); Associate Professor: \$15,700 (minimum); Professor: \$20,200 (minimum). Salary will be negotiable, depending on the applicant's qualifications and experience. Please direct applications to Professor D. J. Dengler, Chairman, School of Business and Economics, Wilfrid Laurier University, Waterloo, Ontario.

**WILFRID LAURIER UNIVERSITY. School of Business and Economics. Department of Business.** Applications are invited for a Chairman for the Department of Business. A Ph.D. is preferred. The salary will be negotiable, depending on the applicant's qualifications and experience. Please direct applications to Professor D. J. Dengler, Chairman of the Search Committee, Department of Business, Wilfrid Laurier University, Waterloo, Ontario.

## CHEMISTRY

**UNIVERSITY OF GUELPH. Department of Chemistry.** Applications are invited for a faculty position in the area of biochemistry or biophysical chemistry at the rank of assistant or associate professor, to begin September 1, 1975. Candidates must have a Ph.D. degree in chemistry or biochemistry or biophysical chemistry. Duties will include undergraduate and graduate teaching in biochemistry, supervision of graduate research, and independent research. Salary and rank will depend on qualifications and experience. Applicants should provide a full curriculum vitae, transcripts of academic record, a brief description of research interests and a research proposal, and the names of three referees to A. K. Colter, Chairman, Department of Chemistry, University of Guelph, Guelph, Ontario N1G 2W1.

**YORK UNIVERSITY. Department of Chemistry.** Applications are invited for a senior position available July 1, 1975, in the field of chemical physics with experience in laser photochemistry. The successful candidate will play a leading role in establishing a major research centre in this field. The appointment will be made at the rank of Full or Associate Professor. Salary negotiable and commensurate with rank. Send curriculum vitae, reprints and names of three referees to Professor G. O. Aspinall, Department of Chemistry, York University, Downsview, Toronto, Ontario M3J 1P3, Canada.

**MCMASTER UNIVERSITY. Department of Chemistry.** Applications are invited for a number of postdoctoral teaching and research fellowships beginning in September 1975. Preference will be given to recent graduates. Fellows will be expected to spend approximately one-half of their time in teaching associated with the undergraduate program during the academic year of 26 weeks. The remainder of their time will be devoted to research in association with an academic staff member. The annual stipend will be \$11,000 p.a. Applicants should submit curriculum vitae, and the names of three referees to Dr. D. B. MacLean, Chairman, Department of Chemistry, McMaster University, Hamilton, Ontario, Canada L8S 4M1.

## COMMERCE AND ADMINISTRATION

**LAURENTIAN UNIVERSITY. School of Commerce and Administration.** Applications are invited from suitable qualified persons to fill two teaching

positions (1 permanent; 1 sessional). In addition to an honours Bachelor of Commerce degree, the School offers a graduate Diploma in Business Administration and an interdisciplinary professional degree in Sports Administration. Minimum qualifications include a Master's degree together with relevant professional experience. Bilingual candidates preferred (English & French). Rank and salary are dependent upon qualifications and experience. Inquiries should be addressed to Dr. K. E. Loucks, Director, School of Commerce and Administration, Laurentian University, Sudbury, Ontario P3E 2C6.

**LAURENTIAN UNIVERSITY. School of Commerce and Administration.** Applications are invited for the position of Director. In addition to an undergraduate program leading to an honours Bachelor of Commerce degree, the School offers a graduate Diploma in Business Administration and an interdisciplinary professional degree in Sports Administration. The successful candidate will be responsible for the administration of these programs and is expected to engage in some teaching and research as well. Candidates should have a Ph.D. or an appropriate combination of academic qualifications and experience. Bilingual candidates preferred (English & French). Rank and salary are dependent upon qualifications and experience. Inquiries should be addressed to Chairman, Personnel Committee, School of Commerce and Administration, Laurentian University, Sudbury, Ontario, Canada, PE3 2C6.

**UNIVERSITY OF SASKATCHEWAN. College of Commerce.** Applications are invited for visiting appointments in Accounting. These appointments may be made commencing July 1, 1975 and may be for periods ranging from six months to two years. They may be made at any academic rank and at a salary fully competitive with those offered by other academic institutions. An applicant should be a good teacher, and should be willing and able to be involved in academic and professional activities with the other ten accounting faculty members on staff. An appointment requires 9-10 hours per week of contact with students during the September to April academic teaching terms. Inquiries indicating areas of teaching expertise, terms of appointment desired, salary expectations, names of references and a curriculum vitae should be directed to Dean S. Laimon, College of Commerce, University of Saskatchewan, Saskatoon, Canada, S7N 0W0.

## COUNSELLING

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND. Counselling Centre.** Counselling/Clinical Psychologist; 1 opening. Ed.D./Ph.D. The University Counselling Centre is eclectic in orientation, offering academic support

## Association Canadienne des professeurs d'université AGENTS RÉGIONAUX

Deux postes: un pour la région de l'Atlantique et l'autre pour l'Ouest. Engagement de deux ans à compter du 1<sup>er</sup> juillet 1975. Rémunération selon titres et expérience.

Expérience universitaire. La préférence ira aux candidats possédant de l'expérience comme membres du bureau de direction d'associations de professeurs d'université ou négociateurs en leur nom, pour l'ACPU ou dans un rôle équivalent, bien au courant des questions d'avantages économiques ou de négociation collective et ayant déjà fait de l'administration.

Les bureaux se trouvent actuellement à Halifax et Edmonton mais peuvent être déplacés pour accommoder les candidats nommés et les associations locales. Ces agents devront entreprendre de longs et fréquents voyages.

Les demandes doivent parvenir au Comité de sélection, ACPU 66 rue Lisgar, Ottawa, K2P 0C1 au plus tard le 12 février 1975.



programmes as well as group work, vocational and educational guidance, relaxation training, biofeedback, research, etc... New people would complement present staff, but would be free to develop and pursue professional interests. Eleven months appointment. Academic Rank. \$12,000—\$16,000. Address application to: Dr. B. Mark Schoenberg, Director, Counselling Centre, Memorial University, St. John's, Newfoundland.

### CURRICULUM STUDIES

**UNIVERSITY OF SASKATCHEWAN.** Department of Curriculum Studies. Assistant or Associate Professor of English Education. Ph.D. strongly preferred. Candidate must submit evidence of successful teaching in the Elementary or Secondary School. Duties in the coming academic year will consist of basic classes in the teaching of the Language Arts. Precise nature of duties will await selection of candidate. Experienced candidate might expect some supervision of Elementary School Interns. Salary range for Assistant Professors is \$12,924-\$16,801. Entry salary will be dependent upon the qualifications of the Candidate. Effective date of appointment would be 1 July. Registration duties commence 4 September. Applications will be received through 15 August 1975. Candidates should mail letter of application and Curriculum Vitæ, request Registrar to mail transcript, and request referees to submit promptly their recommendations to: James R. Bryner, Head, Department of Curriculum Studies, College of Education, University of Saskatchewan, Saskatoon, Saskatchewan, Canada.

### DENTISTRY

**MCGILL UNIVERSITY.** Faculty of Dentistry. Full time position for D.D.S. with graduate degree preferably in microbiology. To take charge of teaching preventive dentistry to both undergraduate and graduate dental students as well as to carry out research related to microbial mechanisms in caries and periodontal disease. Salary commensurate with experience. Position available July 1,

1975. Send résumé including publications and names of references to: Dr. J. W. Stamm, Faculty of Dentistry, McGill University, Montreal, Canada, H3C 3G1.

**UNIVERSITY OF BRITISH COLUMBIA.** Faculty of Dentistry. The University of British Columbia is seeking a Head for its Department of Oral Medicine in the Faculty of Dentistry. The Department has academic responsibility for the areas of oral medicine, diagnosis, radiology and periodontology for both dental and dental hygiene students. Offerings at the graduate and postgraduate levels are expected to be instituted in the near future. The prospective candidate should be expert in one of the above fields, preferably with specialist qualification where appropriate, and have had extensive relevant clinical, teaching and research experience. A demonstrated ability in administration would be a desirable asset. The successful candidate will receive an academic rank appropriate to his or her scholastic accomplishments. Salary is negotiable. Effective date of the appointment is July 1, 1975, or as soon thereafter as possible. Applications and nominations will be received up to April 1, 1975. Applications, nominations or inquiries should be sent to: The chairman, President's Selection Committee—Oral Medicine, The University of British Columbia, Faculty of Dentistry, 2075 Westbrook Place, Vancouver, B.C., Canada, V6T 1W5.

### DRAMA

**UNIVERSITY OF GUELPH.** Department of Drama. Assistant or Associate Professor in Drama and Theatre. Previous teaching—completed Ph.D. or professional equivalent. Publication desirable. Teach acting, film courses, advanced theatre production and direct one play. Floor for Assistant Professor \$13,500, for Associate Professor \$17,200. Direct applications to Donald Mullin, Acting Chairman, Department of Drama, University of Guelph, Guelph, Ontario, N1G 2W1. Date of appointment—1 July, 1975. Closing date for applications—28 February, 1975.

### ECONOMICS

**BROCK UNIVERSITY.** Department of Economics. Up to three appointments will be made for the 1974-75 academic year. Two are temporary (one year) appointments for undergraduate teaching in some combination of macro-economics, money and banking, industrial organization, resource economics, Canadian economic history and development. Other fields may be considered. A permanent appointment for undergraduate teaching and research may also be available in the general area of applied economic policy; this could include courses in stabilization policies, money, forecasting and development policy. Strong candidates in other fields may also be considered.

**UNIVERSITY OF CALGARY.** Department of Economics. Two or three positions, salary and rank negotiable. Ph.D. preferred, in fields of theory, energy-resources, and quantitative methods. Teaching at all levels of instruction; research program. Apply to Dr. D. A. Seastone, Head, Department of Economics, The University of Calgary, Calgary, Alberta, T2N 1N4. Positions will be available on July 1 or September 1, 1975.

**CONCORDIA UNIVERSITY.** Department of Economics. Associate or Full Professor (subject to budgetary approval). Demonstrated record of high scholarly achievement in terms of publications and international recognition in area of Public Finance. Graduate and some undergraduate teaching; supervision of Ph.D. dissertations. Salary commensurate with qualifications and experience. Professor M. Stelcner, Chairman, Department of Economics, Concordia University (Sir George Williams Campus). Date of appointment—June 1, 1975. Applications accepted until position filled.

**CONCORDIA UNIVERSITY.** Department of Economics. Assistant or Associate (subject to budgetary approval). Commitment to excellence in teaching and to visible research. Ph.D. completed. Various areas. Competitive. Professor M. Stelcner, Chairman, Department of Economics,

Concordia University (Sir George Campus). Date of appointment—June 1, 1975. Applications accepted until position filled.

**UNIVERSITY OF NEW BRUNSWICK.** Department of Economics. Title: Assistant or Associate Professor. Qualifications Required: Ph.D. in Economics (urban orientation). Nature of Duties: An interest in interdisciplinary programme in social sciences—particularly urban studies to teach undergraduate courses. Salary: Appropriate to qualifications and experience of appointee. Person to Whom Inquiries Should be Sent: Dr. Hem C. Jain, Professor and Chairman, Division of Social Science and Administration, University of New Brunswick, Saint John Campus, Tucker Park, Saint John, New Brunswick, Canada. Effective Date of Appointment: July 1, 1975. Closing Date for Receipt of Applications: When position filled.

**UNIVERSITY OF SASKATCHEWAN.** Department of Economics and Political Science. Applicants are invited for the position of assistant professor of economics. Qualifications: Ph.D. or equivalent. Duties: teaching and research. Appointee expected to teach Principles of Economics and Intermediate Economic Theory as well as own area of specialization. Salary: \$12,924 to \$16,800 (1974-75 scale). Forward applications to Professor Leo Kristjanson, Department of Economics and Political Science, University of Saskatchewan, Saskatoon, Saskatchewan S7N 0W0. Appointment effective July 1, 1975. Closing date for applications—when filled.

**WILFRID LAURIER UNIVERSITY.** Department of Economics. One position, rank and salary open, commensurate with qualifications. Ph.D. required, preferably with some teaching experience and publications. Duties include research interest and teaching commitment at the undergraduate level. Applications with curriculum vitæ and names of three referees should be sent to John A. Weir, Chairman, Department of Economics, Wilfrid Laurier University, Waterloo, Ontario.

# THE UNIVERSITY and THE LAW

*A Conference sponsored by the  
Association of Atlantic Universities  
and the Faculty of Law, Dalhousie University*

**Fri., February 28—Sat., March 1  
1975**

**WELDON LAW BUILDING  
DALHOUSIE UNIVERSITY, HALIFAX**

### THE UNIVERSITY AS A COMMUNITY:

The Legal Status of Student Unions, Clubs and Fraternities  
University Governing Bodies  
University Disciplinary Procedures

### THE UNIVERSITY AS EDUCATOR:

In Loco Parentis: Does it Mean Anything Today?  
Legal Liability for Failure to Educate  
Admissions Policies, Quotas and Civil Rights

### THE UNIVERSITY AS EMPLOYER:

The Modern Law of Tenure  
Unions and the University

### THE UNIVERSITY AS CORPORATE CITIZEN:

The University and Government  
The Maritime Higher Education Authority  
The University and General Legislation—Taxation, Residential Tenancies and Human Rights Acts

*Additional information may be obtained from:*  
**PROFESSOR HUDSON JANISCH**  
Faculty of Law,  
Dalhousie University  
Halifax, N.S.  
(902) 424-3355



## EDUCATION

**YORK UNIVERSITY. Faculty of Education.** Requires a Coordinator of a new Reading-Literacy Education Program. Rank open. Applicant should have a Ph.D. with University and field experience; proven record of accomplishment and ability to work cooperatively with both field and University personnel, in course planning and implementation. The position will include both teaching and administration in Pre-service and In-service situations. Applications, including vitae and 3 references should be sent to Dean R. L. R. Overing, Faculty of Education, York University, Downsview M3J 1P3. The appointment will be effective from July 1, 1975.

**YORK UNIVERSITY. Faculty of Education.** Applications are invited for a position as Assistant or Associate Professor in the Faculty of Education, with major responsibility as Graduate Program Director in the EDEXS (Education of Exceptional Students). Program. A doctorate is required, preferably with emphasis in a number of special areas. Experience in graduate teaching in special education is essential and experience in the development of graduate programs would be an asset. The appointee will assume responsibility for the development and implementation of a graduate program in the Education of Exceptional Students (initially at the Master's level). Emphasis will be placed upon the development of programs to prepare special educators to fill some of the unique roles which are emerging in the contemporary school and community. In addition to the graduate program development, the successful candidate will assist in selected aspects of the undergraduate EDEXS Diploma Program, and the Continuing Education Program and will initiate development and research projects. Appointment to be effective July 1, 1975. Applications, including full curriculum vitae and names of three referees should be directed to Dr. Madeline I. Hardy, Coordinator, EDEXS Program, Faculty of Education, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3. Closing date for applications is March 1, 1975.

**YORK UNIVERSITY. Faculty of Education.** The Faculty of Education of York University is interested to receive applications from experienced teacher educators for a position in a new concurrent programme of teacher education on the Glendon campus. Glendon is a small liberal arts college; students interested in elementary or secondary certification may select from programmes in Communication Arts, French as a Second Language or Society and Culture. The rank and salary of the position is open pending final approval of funds. A candidate who has a doctorate and would be qualified for cross-appointment to an academic department is preferred. A bilingual Canadian will receive high priority. Please write giving full particulars to Chairperson, Search Committee, Faculty of Education, Glendon College, 2275 Bayview Avenue, Toronto, Ontario, M4N 3M6.

## ELEMENTARY EDUCATION

**UNIVERSITY OF ALBERTA. Department of Elementary Education.** Assistant or Associate Professor of early childhood education. (This is a possible position depending on University budgetary decisions). Ph.D. required. Successful experience in schools required. Undergraduate and/or graduate teaching, supervision of student teaching, etc. The salary range in 1974-75 is: Assistant Professor (\$13,440-\$17,611); Associate Professor (\$17,611-\$23,416). For 1975-76, the salary scale is under negotiation. Applications, curriculum vitae and the names of at least three references should be sent to Dr. A. MacKay, Chairman, Department of Elementary Education, Faculty of Education, University of Alberta, Edmonton. Appointment effective July 1, 1975. Applications accepted until position filled.

**UNIVERSITY OF ALBERTA. Department of Elementary Education.** Assistant or Associate professors of Elementary Education. (This is a possible position depending on University budgetary decisions). M.Ed. or Ph.D. required. Successful experience in schools required. Supervision duties in new extended prac-

ticum program for students on B.Ed. (Elementary) program. Probable teaching duties in Curriculum and Instruction courses. (For this purpose, a teaching specialization background in one of the elementary school subject areas or in early childhood education would be expected. The salary range in 1974-75 is: Assistant Professor \$13,400—\$17,611; Associate Professor \$17,661—\$23,416. For 1975-76, the salary scale is under negotiation. Applications, curriculum vitae and the names of at least three references should be sent to Dr. A. MacKay, Chairman, Department of Elementary Education, Faculty of Education, University of Alberta, Edmonton. Appointment effective July 1, 1975. Applications accepted until position filled.

## ENGINEERING

**CARLETON UNIVERSITY. Department of Systems Engineering.** Applications are invited for an appointment in Systems Engineering at the level of Assistant Professor. Ph.D. or equivalent required, with background in Computing Science/Software Engineering, or Computer Communications, or Information Systems/Technology. Related experience in Digital Systems Design, Signal Processing, or Modelling, Simulation, and Optimization will be considered an asset. Duties include teaching and research in one or more of the above areas. Salary dependent upon qualifications. Applications with Curriculum Vitae should be forwarded to the Chairman, Department of Systems Engineering, Carleton University, Ottawa, Ontario, K1S 5B6. This position effective July 1, 1975.

**UNIVERSITY OF GUELPH. School of Engineering.** Engineer with agricultural or mechanical degree and appropriate experience required for development and research in fruit harvesting mechanization; some extension services also. Will be dealing with growers, processors, some small manufacturers. Self-starter capable of independent action with little supervision essential. Advanced degree(s) desirable but not necessary. Salary: \$15,000—\$17,000. Submit application

and comprehensive resume of experience and qualifications by March 1st to: Director, School of Engineering, University of Guelph, Guelph, Ontario, N1G 2W1.

**MCGILL UNIVERSITY. Department of Civil Engineering and Applied Mechanics.** Two positions are open in the area of Structural Engineering, one at the level of Lecturer, Research Associate or Assistant Professor, and the other at Associate or Full Professor level. Duties will include undergraduate and graduate level teaching and research as well as some undergraduate teaching to students in the School of Architecture. For the junior appointment, preference will be given to candidates with particular interest in concrete structures, and for the more senior appointment preference will be given to those with practical engineering experience. Appointments will be effective September 1, 1975, although consideration of an earlier date is possible. Applicants should send curriculum vitae and the names of three referees to Dr. R. G. Redwood, Chairman, Department of Civil Engineering and Applied Mechanics, McGill University, P.O. Box 6070, Station "A", Montreal, Canada, H3C 3G1.

**NOVA SCOTIA TECHNICAL COLLEGE. Department of Mining and Metallurgical Engineering.** A faculty member, at the Assistant Professor level, preferably with a Ph.D. degree, is required to teach undergraduate and graduate courses in metallurgical engineering. Candidates should have a background in both physical and chemical metallurgy. Research and industrial experience in ferrous metallurgy is desirable. Appointment Sept. 1st, 1975. Reply to: Dr. K. V. Gow, Dept. of Mining and Metallurgical Engineering, Nova Scotia Technical College, P.O. Box 1000, Halifax, Nova Scotia, Canada, B3J 2X4.

**UNIVERSITY OF SASKATCHEWAN. Department of Mining Engineering.** Head of Department. Teaching, administration, research or practical experience desired. Ph.D. preferred. Administration of Department leadership role in education and research. Salary negotiable according

# THE ONTARIO INSTITUTE FOR STUDIES IN EDUCATION

A new four-year term of office for Chairman of each of the following four departments will begin July 1, 1975:

## DEPARTMENT OF ADULT EDUCATION DEPARTMENT OF COMPUTER APPLICATIONS DEPARTMENT OF HISTORY & PHILOSOPHY DEPARTMENT OF SPECIAL EDUCATION

Application are invited and should be received not later than February 15, 1975.

Affiliated with the University of Toronto, OISE conducts research, development, field services and programs of graduate studies in 10 departments leading to Ph.D., Ed.D., M.A. and M.Ed. degrees.

**DEPARTMENT OF ADULT EDUCATION** comprises 11 full-time faculty, 3 cross-appointments, 2 academic support staff, 7 general support staff and 129 full and part-time students.

**DEPARTMENT OF HISTORY & PHILOSOPHY** comprises 12 full-time faculty, 14 academic support staff, 5 general support staff and 312 full and part-time students.

**DEPARTMENT OF COMPUTER APPLICATIONS** comprises 9 full-time faculty, 7 academic support staff, 8 professional staff, 13 general support staff and 32 full and part-time students.

**DEPARTMENT OF SPECIAL EDUCATION** comprises 9 full-time faculty, 6 academic support staff, 8 general support staff and 391 full and part-time students.

Applications should be addressed to: Dr. John H. House  
Chairman (specify Search Committee)  
Office of Academic Services, OISE  
252 Bloor Street West, Toronto, Ontario  
Canada M5S 1V6





## YORK UNIVERSITY, TORONTO DEPARTMENT OF PSYCHOLOGY

The Department of Psychology, Faculty of Arts, plans to make a senior appointment (associate or full professor) in *Development Psychology* beginning July 1, 1975.

In addition, subject to final approval of funding, the Department hopes to make the following appointments:

- a senior appointment in *experimental psychology*
- a senior appointment in *clinical-counselling psychology*, focussed on *community development*
- a junior appointment in *developmental-educational psychology*
- a junior appointment in *clinical-counselling psychology*, focussed on *behaviour modification*; may be cross-appointment with the Counselling and Development Centre.

Enquiries, nominations, and applications should be sent to Professor N. S. Endler, Chairman, Department of Psychology, York University, 4700 Keele Street, Toronto, Ontario M3J 1P3.



**THE HALIFAX GRAMMAR SCHOOL**, an independent, co-educational day school for 250 students, (Grades 1-12), situated on a four and one-half acre site in a residential area of Halifax, N.S., and founded in 1958,

invites applications for the position of

### PRINCIPAL

with duties to commence July 1975

The Halifax Grammar School offers to the successful applicant an opportunity to work with a selected student enrolment, a highly motivated experienced staff of 21, an enthusiastic and active parent body, and modern classroom, library and gymnasium facilities.

The School has gained an enviable reputation for its enriched academic curriculum based on its "learning through discovery" approach.

The position offers a challenging opportunity for an academic, administrative leader. Salary is negotiable.

Complete résumés from applicants will be received in confidence until February 10, 1975, by:

David A. Roscoe,  
Chairman of The Board of Governors,  
The Halifax Grammar School,  
c/o Atlantic Trust Company,  
P.O. Box 2224,  
Halifax, N.S.,  
B3J 3C4

to qualifications. Dr. P. N. Nikiforuk, Dean of Engineering, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N 0W0. Not later than July 1975. Applications by March 30, 1975.

**UNIVERSITY OF TORONTO. Department of Electrical Engineering.** Associate professor to engage in teaching (undergraduate and graduate), graduate supervision and research in multivariable control theory and applications. Interest and experience in computer-aided design with industrial applications would be definite assets. The successful candidate will probably have five or more years academic and industrial experience. Initial appointment will be for three years from July 1, 1975; the award of tenure will be considered within that period. If no fully experienced candidate is found, alternative candidates will be considered for appointment at the assistant professor level. Interested individuals should forward a curriculum vitae and the names of two referees to, Professor G. R. Slemmon, Chairman, Department of Electrical Engineering, University of Toronto, Toronto, Ontario, M5S 1A4, Canada.

### ENGLISH

**UNIVERSITY OF ALBERTA. Department of English.** Applications are invited for one or more probable vacancies at Assistant Professor or possibly higher rank, commencing July 1, 1975, or later. Ph.D. preferred, specialization in any area, but Eighteenth Century, Children's Literature, Canadian, or Modern British literature especially welcome; teaching experience desirable; publication an asset. Undergraduate teaching at all levels; graduate teaching and supervision possible; nine teaching hours weekly. Rank minima (1974-75): Asst. Prof. \$13,440; Assoc. Prof. \$17,661; Professor \$23,466. Applications, with curriculum vitae, and names of three references, to Dr. R. F. Anderson, Acting Chairman, Department of English, University of Alberta, Edmonton, T6G 2E1, considered until position(s) are filled.

**LUTHER COLLEGE—UNIVERSITY OF REGINA. Department of English.** Position: Lecturer or Assistant Professor. Academic Qualifications: Ph.D. or near Ph.D. No limitations as to the field of specialization, but Canadian research interest or experience is desirable. Academic Responsibilities: Teaching undergraduate classes. 1974-75 Salary Minima: Lecturer, \$10,149; Assistant Professor, \$12,924. Apply to: Dr. A. A. Krentz, Academic Dean, Luther College, University of Regina, Regina, Saskatchewan. S4S 0A2. Duties to commence September 1, 1975.

**UNIVERSITY OF WESTERN ONTARIO. Department of English.** Several openings for 1975-76, in the following areas: Fiction, Canadian Literature, Modern American Literature, Modern British Literature, Speech and/or Children's Literature, Film. All of these appointments will be one year sessional, non-renewable positions, to replace a member of the Department on leave during the 1975-76 academic year. It is anticipated that the appointment will be made at the rank of Lecturer, with an approximate salary of \$11,300. In addition, there will be an opening in Drama, at the rank of Visiting Assistant Professor, with a probable salary of \$13,200. This appointment will be a two year sessional one. Applicants should have training in Modern Drama, with experience in practical theatre. Closing date for applications: March 31, 1975. Send applications to Professor T. J. Collins, Chairman, Department of English, The University of Western Ontario, London, Ontario, N6A 3K7.

**UNIVERSITY OF WINNIPEG. Department of English.** A sessional appointment in English Theatre at the Assistant or Associate Professor level will likely be open effective 1 September 75. Renewal for a second year may be possible. Candidates should have the Ph.D. or an equivalent level of academic and professional experience. This position requires the teaching of theory and practise of acting, mime and improvisation in an undergraduate liberal arts Theatre programme. Willingness to experiment with Theatre Techniques and situations important. Send curriculum vitae and

references to Dr. W. Swayze, Chairman, Department of English, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada, R3B 2E9.

### FAMILY STUDIES

**UNIVERSITY OF GUELPH. Department of Family Studies.** Position available August 1, 1975, in multidisciplinary department for Associate Professor or Professor of Child Studies. Qualifications: Ph.D. or equivalent with specific interest in, and experience with the school-age child. Salary minima (1974-75): Associate Professor \$17,200; Professor \$21,900. Position involves undergraduate and graduate teaching and research in child development and helping to develop and implement an after school laboratory program for 6-9 year old children. Applicants should submit curriculum vitae and names of three referees to Dr. K. E. Kopf, Chairman, Department of Family Studies, University of Guelph, Guelph, Ontario, N1G 2W1.

**UNIVERSITY OF GUELPH. Department of Family Studies.** Position available August 1, 1975, in multidisciplinary department for a specialist in early childhood education and/or child development. Rank: Ph.D. or equivalent with experience in laboratory schools. Salary minima (1974-75): assistant professor—\$13,500; associate professor—\$17,200; professor—\$21,900. Position involves undergraduate and graduate teaching and research in early childhood education and/or child development and guidance of operation of laboratory schools for toddlers, preschoolers, and six-to-nine-year olds. Applicants should submit curriculum vitae and names of three referees to Dr. K. E. Kopf, Chairman, Department of Family Studies, University of Guelph, Guelph, Ontario, N1G 2W1.

**UNIVERSITY OF GUELPH. Department of Family Studies.** Position available July 1, 1975, in multidisciplinary department for a specialist in family economics. Rank: Ph.D., with an interdisciplinary background in economics and another social science. Salary minima (1974-75): assistant professor—\$13,500; associate professor—\$17,200; professor—\$21,900. Area of interest should be related to economic welfare of families. Duties include undergraduate and graduate teaching and research. Courses presently being offered include the family in the Canadian economy, personal and family finance, and a graduate seminar; plans are being made for additional upper level courses. Applicants should submit curriculum vitae and names of three referees to Dr. K. E. Kopf, Chairman, Department of Family Studies, University of Guelph, Guelph, Ontario, N1G 2W1.

**UNIVERSITY OF GUELPH. Department of Family Studies.** Position available July 1, 1975, in multidisciplinary department for a specialist in applied human nutrition. Rank: Ph.D. or equivalent. Salary minima (1974-75): assistant professor—\$13,500; associate professor—\$17,200; professor—\$21,900. Applicants should be competent in one or more areas of applied human nutrition (e.g. community, therapeutic, metabolic). Position involves undergraduate and graduate teaching and research. Applicants should submit curriculum vitae and names of three referees to Dr. K. E. Kopf, Chairman, Department of Family Studies, University of Guelph, Guelph, Ontario, N1G 2W1.

**UNIVERSITY OF GUELPH. Department of Family Studies.** Applications are invited for the position of Department Chairman and Professor (or as qualifications warrant). Doctoral or appropriate terminal degree related to Family Studies, Child Studies, or Applied Human Nutrition. Primary responsibilities are providing administrative guidance and support for the interdisciplinary teaching and research programs in the department. About 1/2 time is to be devoted to teaching and research in the department and 1/2 time to administrative responsibilities. (Teaching duties would depend on the background of the candidate.) The chairman serves for 5 years and can be reappointed subject to a committee review.



## BACHELOR OF SOCIAL WORK DEGREE PROGRAMME

### REQUIRES

### ASSISTANT AND ASSOCIATE PROFESSORS

To fill several vacancies in this new and expanding programme, to teach integrated Social Work methods, and other areas in the curriculum including field instruction, and to contribute to the qualitative and quantitative growth of this programme committed to serving the Northwestern Ontario region. Depending on interests, the successful applicants will have the opportunity to participate in the development of off-campus teaching centers, research, and/or community development projects.

### QUALIFICATIONS

M.S.W. plus several years experience minimum; doctoral degree in Social Work preferred.

Appointment date: July 1st or September 1st, 1975.

Salary: Negotiable

Copies of application and curriculum vitae should be sent to both:

Dr. James Chacko  
Director  
Division of Social Work  
Lakehead University  
THUNDER BAY, Ontario  
P7B 5E1

and

Mr. Donald E. Ayre  
Secretary of the University  
Lakehead University  
THUNDER BAY, Ontario  
P7B 5E1

## The Faculty of Education — University of Manitoba

*invites applications for the following 3 positions in*

**Reading — Social Studies Education — Art Education  
Rank Lecturer — Assistant Professor — Assoc. Prof.**

### Qualifications

A post-graduate degree in areas of specialization, doctorate preferred, but master's acceptable. Experience in teaching specialization at elementary school level. University or other related educational experience desirable.

Social Studies instructor should have differentiated staffing expertise. Reading instructor should have diagnostic and remedial clinical experience.

### Nature of studies

Presenting courses in area of specialization (curriculum and instruction) and related graduate seminars in the M.Ed. program. Supervision of field experience.

### Salary

Dependent on qualifications and experience.

### Date of appointment

July 1, 1975 or Sept. 1, 1975

### Closing date for applications

March 31, 1975

*Please submit applications with detailed curriculum vitae, official transcripts of graduate and undergraduate work, and names and addresses of two persons who will supply letters of reference to*

**M. A. BONNEAU**

Department Head, Curr: Humanities and Social Sciences,  
Faculty of Education, University of Manitoba,  
Winnipeg, Manitoba R3T 2N2

After one or two terms, the chairman would become full-time in teaching and research. Salary negotiable. Reply to Dr. J. M. Wardlaw, Dean, College of Family and Consumer Studies. Appointment effective July 1, 1975. Closing date for applications February 15, 1975. Established Position: #011.

### FINE ART

**UNIVERSITY OF CALGARY. Faculty of Fine Arts.** Applications are invited for a position as Art Historian to commence September 1, 1975, to cover instruction in the areas of Art History Surveys, the Renaissance, 19th Century and Canadian Art History. Preferably with some background in studio areas. Doctorate in Art History—or in process. Rank and salary commensurate to educational background and experience. Request detailed curriculum vitae and names of three referees to Professor V. R. Brosz, Head, Department of Art, The University of Calgary, Calgary, Alberta, T2N 1N4. Closing date April 15, 1975.

**CONCORDIA UNIVERSITY. Faculty of Fine Arts. Art Education—rank dependent upon qualifications and experience.** To teach in the graduate programme and supervise theses. Some undergraduate teaching and supervision of art interns in the schools. The person appointed must be fluently bilingual (French/English). Ph.D. preferred. To begin July 1975. Send detailed curriculum vitae and names of 3 referees to: Dr. Graeme Chalmers, Director, Graduate Programmes, Faculty of Fine Arts, Concordia University, Sir George Williams Campus, Montreal, Quebec H3G 1M8.

**UNIVERSITY OF MANITOBA. School of Art.** Applications are invited for the following positions to commence July 1, 1975: art history, ceramics, graphic design, foundations design, painting, drawing, history of photography. Positions involve teaching in an undergraduate program at the school of Art, located on the Fort Garry Campus of the University of Manitoba. Salary and rank are negotiable. Academic requirements: MFA or equivalent. Apply to Prof. A. Hammer, Director, School of Art, University of Manitoba, Winnipeg, Canada.

**UNIVERSITY OF TORONTO; SCARBOROUGH COLLEGE. Department of Fine Art—History.** Subject to approval of funds, a position is available as Assistant Professor in Art History. Minimum requirement is Ph.D. The primary responsibility is to teach courses in Medieval Art, but candidates with competence in the Modern Period also will be preferred. Applications should be made to Professor Peter Richardson, Chairman of Humanities Division, Scarborough College, University of Toronto, West Hill, Ontario, by February 21, 1975. Effective date of appointment is 1st July, 1975.

### FRANÇAIS

**ROYAL MILITARY COLLEGE OF CANADA. Département de Français.** Le département est à la recherche d'un chargé de cours. Conditions requises: maîtrise (Didactique des langues). Ne seront considérés que les candidats bilingues. Le candidat choisi devra donner des cours de langue en utilisant les méthodes audio-visuelles et audio-linguales. Traitement: \$8550—\$15,750. Poste disponible à partir du 1<sup>er</sup> septembre 1975. Prière d'envoyer curriculum vitae à: Dr. B. Rollason, Directeur intérimaire, Département de Français, Royal Military College of Canada, Kingston, Ontario, K7L 2W3. Date de clôture pour la réception des demandes: 31 mars 1975.

### GEOGRAPHY

**QUEEN'S UNIVERSITY. Department of Geography.** Applications are invited for the position of assistant professor. Employment to commence September 1, 1975 but position will be filled as soon as possible. The position will involve undergraduate and graduate teaching in the area of geomorphology, supervision of graduate students, and research in the general area of geomorphology. Applicants must hold a doctorate, and have some record of teaching and publication. Current minimum salary is

\$12,900. Applications with curriculum vitae and the names of three referees should be addressed to: Dr. M. Yeates, Head, Department of Geography, Queen's University.

**UNIVERSITY OF TORONTO; SCARBOROUGH COLLEGE. Department of Geography.** Scarborough College, University of Toronto, expects to make 3 appointments in Geography effective July 1st, 1975, subject to the availability of funds. Applications in any field will be considered but preference will be given to candidates with research and teaching interests in: (i) Economic Geography (ii) Hydrology, water resources (iii) Urban Systems. Applicants with a strong teaching interest in quantitative analysis and/or remote sensing/air photo analysis would be welcomed. Undergraduate teaching responsibilities are at Scarborough College with opportunity for graduate teaching on the St. George Campus, University of Toronto. Appointment may be made at any rank from assistant to full professor and may be on a visiting or permanent basis. Salary is open. Candidates should have a Ph.D. or be in the final stages of Ph.D. work. Letters of application with curriculum vitae and the names of three referees should be submitted to: Professor Brian Greenwood, Assistant Chairman, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario, Canada, M1C 1A4.

**WILFRID LAURIER UNIVERSITY. Department of Geography.** Expanding department anticipates one or more positions available September 1, 1975. To teach graduate and undergraduate courses in one or more of the following fields: Historical-Cultural, Resources Management, Physical, others will be considered in combination with one of the above. Rank and salary according to qualifications and experience. Ph.D. and demonstrated research abilities required. Address applications with curriculum vitae and names of three references to Dr. R. W. Muncaster, Chairman, Department of Geography, Wilfrid Laurier University, Waterloo, Ontario. N2L 3C5.

**UNIVERSITY OF WINNIPEG. Department of Geography.** A seasonal appointment for the 1975-76 academic year is required for the Department of Geography. An established Ph.D. or Senior Scholar is being sought. Duties include teaching the equivalent of two courses at the undergraduate and honours levels in Spatial Analysis, Manufacturing, Quantitative Methods and Manufacturing. The successful applicant will be expected to bring established skills and perspective to bear, on an informal basis, on the department's honours program and on faculty research activity. Salary commensurate with qualifications, experience and position. Appointment begins 1 September 1975. Send curriculum vitae and references to Dr. J. M. Richtik, Chairman, Department of Geography, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada R3B 2E9.

**UNIVERSITY OF WINNIPEG. Department of Geography.** A position is available for the 1975-76 academic year in the Department of Geography. Ph.D. or equivalent professional qualifications in geography and cartography required. Duties include undergraduate instruction in photogrammetry/air photo interpretation, remote sensing, surveying, and cartography. Salary commensurate with qualifications and experience. Appointment will be made at Lecturer, Assistant or Associate Professor level. Appointment will begin 1 September 1975. Apply, including curriculum vitae and names of three references to Dr. J. M. Richtik, Chairman, Department of Geography, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada, R3B 2E9, until position is filled.

### GEOLOGY

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND. Department of Geology.** Applications are invited for the position of Head of the Department of Geology. The Memorial University Geology Department has 18 faculty members, a full technical and secretarial staff, 25 graduate students, and about 60 undergraduate majors. In 1975, it will oc-



cupy 40,000 square feet in a new building, which will contain a range of teaching and research laboratories and equipment (flume tank, XRF, XRD, microprobe, etc.). Recent research in the Department has been dominantly within the context of Appalachian and Labrador studies, but there has lately been a broadening of approach, especially in marine and sedimentary geology. No specific field of research is required for the new Department Head, but the suitable candidate must be a highly competent scientist with an ability to understand and encourage a wide range of geological research, much involving close cooperation with other University departments, government and industry. Inquiries should be addressed to Dr. D. H. Rendell, Associate Dean of Science, Memorial University of Newfoundland, St. John's, Newfoundland, Canada, A1C 5S7. Applications should be received as soon as possible.

## HISTORY

**CARLETON UNIVERSITY. Department of History.** Assistant Professor, effective July 1, 1975 (Position dependent upon final budgetary approval). Ph.D. required, some teaching experience and publication preferable. Field: Specialization in Imperial Russian History and either Muscovite or Soviet History. Salary dependent upon qualifications and experience. Applications to: Dr. P. J. King, Chairman, Department of History, Carleton University, Ottawa, Ontario, K1S 5B6.

**ST. THOMAS UNIVERSITY. Department of History.** An appointment will be made to teach undergraduate courses: (1) Introduction to Canadian History (2) Introduction to Western Civilization and (3) Twentieth Century Canada. Ph.D. and teaching experience are preferred. One year terminal appointment effective July, 1975, rank and salary dependent on qualifications. Apply by February 15, 1975, to Dr. Juergen Doerr, Chairman, Department of History, St. Thomas University, Fredericton, New Brunswick.

**UNIVERSITY OF TORONTO: SCARBOROUGH COLLEGE. Department of History.** Subject to final approval of funds, a position is available in East European History. Minimum requirement is a Ph.D., teaching experience is preferred. The position entails teaching courses in East European and Russian History. A second field in 18th Century European History is preferred. Applications should be made to: Professor Peter Richardson, Chairman of Humanities Division, Scarborough College, University of Toronto, West Hill, Ontario, by 21st February 1975. Effective date of appointment 1st July, 1975.

**UNIVERSITY OF WESTERN ONTARIO. Department of History.** Lecturer or Assistant Professor. Ph.D. or near, minimum requirement. One-year leave replacement appointment expected in Canadian History, social and economic history and/or history of Ontario preferred, all other areas considered. Salary dependent on rank and qualifications. J. N. Thompson, Chairman, Department of History, University of Western Ontario, London, Ontario, N6A 3K7. Applications accepted until 15 February 1975. This position is open to both men and women.

**WILFRID LAURIER UNIVERSITY. Department of History.** Applications are invited for two probationary positions in the Department of History. One position is for a specialist in French Canadian History with some interest in Canadian minorities. The second position is in Early Modern British History with an interest in European Expansion or American Colonial History. Rank and salary are negotiable, but a Ph.D. is required. Applications should be addressed to Dr. James Harkins, Chairman, Department of History, Wilfrid Laurier University, Waterloo, Ontario.

**UNIVERSITY OF WESTERN ONTARIO. Department of History.** Lecturer or Assistant Professor. Ph.D. or near, minimum requirement. One-year leave replacement appointment expected in Canadian history, social and economic history and/or history of Ontario preferred, all other areas considered. Salary dependent on rank and

qualifications. Write: J. N. Thompson, Chairman, Department of History, The University of Western Ontario, London, Ontario, N6A 3K7. Closing date for applications February 15, 1975.

## HORTICULTURAL SCIENCE

**UNIVERSITY OF GUELPH. Department of Horticultural Science.** Assistant or Associate Professor. Department of Horticultural Science, University of Guelph. Candidates should have a Ph.D. with specialization in post harvest physiology, preferably with 5 to 10 years of practical experience in the storage area. The applicant will be expected to teach and assume responsibility for research and extension. There will be an opportunity for participation in supervision of graduate students at the M.Sc. and Ph.D. levels. Salary scale will be commensurate with experience. Applicants should include in their application complete biographical data, transcripts of post-secondary educational programs and the names of at least three referees. Contact Professor I. L. Nonnecke, Chairman, Department of Horticultural Science, University of Guelph, Guelph, Ontario, N1G 2W1. Closing date for applications is February 28, 1975.

## LAND RESOURCES

**UNIVERSITY OF GUELPH. Department of Land Resource Science.** Applications are invited for a position of Assistant Professor in soil survey, classification and land resource use. The successful applicant will be expected to work closely with the Ontario Soil Survey Unit located on the campus. A Ph.D. in Soil Science is required. Responsibilities include undergraduate and graduate teaching in soil classification and participation in the soil survey program. Salary minimum: Assistant Professor \$13,500 (for 1974-75). Inquiries should be directed to Dr. D. E. Elrick, Chairman, Department of Land Resource Science, Ontario Agricultural College, University of Guelph, Guelph, Ontario, Canada N1G 2W1. Applications should be received by mid-March 1975. Date of appointment: Spring, 1975.

## LANGUAGE

**YORK UNIVERSITY. Division of Language Studies.** Applications are invited for a temporary visiting appointment at the assistant or associate professor level during the academic year 1975-76 with the possibility of reappointment, budget permitting. Candidates should have special interests in generative semantics and syntax. Qualifications required: Ph.D. and some teaching experience. Position involves undergraduate teaching and B.A. thesis supervision. Salary floor is \$12,970. Curriculum vitae, names of three referees and copies of recent publications, if any, should be sent to: Dr. Robert Fink, Coordinator of Linguistics, Division of Language Studies, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3. Closing date for receipt of applications is February 28, 1975.

## LAW

**QUEEN'S UNIVERSITY. Faculty of Law.** Applications are invited for faculty positions at all three professorial levels. Applicants should have graduate law training, law teaching experience or experience in the practice of law. The Faculty is particularly interested in encouraging women to apply for these positions. The appointment will be effective from the summer of 1975 with salary negotiated according to qualifications. Applications with curriculum vitae and names of three referees should be sent to the Dean, Faculty of Law, Queen's University, Kingston, Ontario. K7L 3Y6.

## LIBRARY

**UNIVERSITY OF GUELPH. Librarian.** Reference Librarian (Librarian II) for Humanities Division covering Languages, Literatures, Psychology, Philosophy, Religion Education, Fine Arts and Music. Master's degree in an appropriate subject field plus MLS or equivalent from an accredited Library School. Salary range for Librarian II is \$10,813—\$16,219. Appointment effective February 3, 1975 or other date by agreement. Applications accepted until position filled. Applications should be addressed to: Miss M. D.

Cameron, Assistant Librarian for Personnel, The Library, University of Guelph, Guelph, Ontario, N1G 2W1.

**UNIVERSITY OF GUELPH. Library.** Audio-visual librarian (Librarian III), to be responsible for the operation of non-print media services, reporting to the Head of the Special Collections Division. Responsibilities will include collection building, reference, and supervision of a staff of three who maintain film booking and lending services, phonodisc and tape dubbing, microfilming and related activities. Graduate degree at the master's level plus MLS or equivalent from an accredited library school. Experience is required for Librarian III level. Salary range \$11,859—\$19,498. Appointment effective January 2, 1975 or other date by agreement. Applications accepted until position filled. Applications should be addressed to Miss M. D. Cameron, Assistant Librarian for Personnel, The Library, University of Guelph, Guelph, Ontario, N1G 2W1.

**UNIVERSITY OF SASKATCHEWAN. Associate Librarian.** The University of Saskatchewan, Saskatoon invited applications for the position of Associate Librarian. The person holding this position will be one of six members of the Executive Committee of the Library, will assist the University Librarian in all phases of the University's Library system, and will act for him in his absence from the campus. This position also carries special responsibility for the operation of large branch libraries (Education, Health Sciences, Law, Veterinary Medicine). Applicants should have several years of related administrative experience. Position ranks with Associate Professor. Salary range (1974/75) \$16,963—\$21,863; six weeks vacation. Starting date July 1, 1975. Applications should be submitted before March 31, 1975 to D. C. Appelt, University Librarian, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

## LITERATURE

**ROYAL MILITARY COLLEGE OF CANADA. Département de Littérature canadienne-française.** Possibilité d'un poste de professeur adjoint pour un an seulement. Conditions requises: Doctorat (Littérature canadienne-française). Ne seront considérés que les candidats bilingues. Le candidat choisi devra donner des cours de langue et de littérature canadienne-française. Traitement: \$13,700—\$19,250. Poste disponible à partir du 1<sup>er</sup> septembre 1975. Prière d'envoyer curriculum vitae à: Dr. B. Rollason, Directeur intérimaire, Département de Français, Royal Military College of Canada, Kingston, Ontario, K7L 2W3. Date de clôture pour la réception des demandes: 31 mars 1975.

## MANAGEMENT

**UNIVERSITY OF WATERLOO. Department of Management Sciences.** Applications are invited for a faculty position, rank open, in the Department of Management Sciences. Applicant should possess a Ph.D., some practical work experience and evidence of research and

teaching capability in Operations Research. Duties will involve both teaching and supervising graduate student research. Current salary floors are: assistant professor—\$13,100, associate professor—\$17,000, professor—\$22,200. Send curriculum vitae and reprints of representative publications to Professor S. D. Saleh, Chairman, Department of Management Science, University of Waterloo, Waterloo, Ontario.

## MATHEMATICS

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND. Department of Mathematics.** Applications are invited for a senior position in the field of analysis with teaching and research experience. Salary is dependent on qualifications and experience. Duties will commence on September 1, 1975. Curriculum vitae (including the names of two or three referees) should be sent to: Professor W. J. Blundon, Head, Department of Mathematics, Memorial University of Newfoundland, St. John's, Newfoundland A1C 5S7.

## MEDICINE

**UNIVERSITY OF TORONTO. Faculty of Medicine.** Applications are invited for the new Jason A. Hannah Chair for the History of Medical and Related Sciences. Applicants should have Ph.D. and/or MD, an established program of historical research, and be interested in teaching students of several faculties in an atmosphere of educational innovation. Address applications and inquiries to Dr. Llewellyn-Thomas, Associate Dean of Medicine, University of Toronto, Toronto, Ontario M5S 1A8, Canada.

## MUSIC

**BRANDON UNIVERSITY. School of Music.** Position: Sessional instructor in lower brass instruments and in Music Education. Qualifications: Master's degree (or above) preferred but not a prerequisite. Experience in teaching lower brass. Experience in Music Education an asset. Duties: Teaching lower brass students (majors and minors) and brass techniques. If qualified, will give course in orchestral/band methods, and conducting. Salary: Negotiable, according to qualifications and experience. Applications and Inquiries: Lorne Watson, Director, School of Music, Brandon University, Brandon, Manitoba. Appointment Date: September 1, 1975. Closing date for applications: When position filled.

**BRANDON UNIVERSITY. School of Music.** Position: Sessional instructor in voice (and choral). Qualifications: Substantial experience in performing and teaching singing. Experience as choral conductor an asset. Master's degree or above preferred, but not a prerequisite. Duties: Teaching of singing, and of Vocal/Choral Techniques. Possible teacher of Choral Conducting. Possible conductor of Brandon University Chorale. Salary: Negotiable, according to

# Lakehead University

## SOCIOLOGY

New graduate program in social change and northern development requires two outstanding researchers at the senior level. Should have strong substantive interests as well as first rate technical skills. Interest in social planning and experience in working with planning agencies desirable. Effective teaching expected. Highly competitive salaries. Date of appointment July 1, 1975. Copies of application and curriculum vitae should be sent to both:

Dr. C. L. French  
Chairman  
Sociology Department  
Lakehead University  
THUNDER BAY, Ontario  
P7B 5E1

Mr. Donald E. Ayre  
Secretary of the University  
Lakehead University  
THUNDER BAY, Ontario  
P7B 5E1



qualifications and experience. Applications and Inquiries: Professor Lorne Watson, Director, School of Music, Brandon University, Brandon, Manitoba. Appointment Date: September 1, 1975. Closing date for Applications: When position filled.

**BRANDON UNIVERSITY. School of Music.** Position: Assistant Professor of Music. Qualifications: Substantial experience in school music (general) at the secondary level. Master's degree or above preferred, but not a prerequisite. Duties: Teaching of Secondary General Methods; preparation and supervision of practice teachers; possible conductor of B.U. Chorale; possible teacher of Vocal/Choral Techniques and of Choral Conducting. Salary: Negotiable, according to qualifications and experience. Applications and Inquiries: Professor Lorne Watson, Director, School of Music, Brandon University, Brandon, Manitoba. Appointment Date: September 1, 1975. Closing date for Applications: When position filled.

**UNIVERSITY OF CALGARY. Department of Music.** Applications are invited for a position commencing September 1975. Duties will include teaching undergraduate theory. Qualifications should include completed (or nearly completed) Doctorate with teaching experience. Ability to perform and teach in an applied area (preferably lower brass) will be valuable. Rank will be at the Instructor (1975-76 salary scale \$11,490—\$14,790) or Assistant Professor (1975-76 salary scale \$14,840—\$19,390) level. Address in-

quiries to Dr. S. G. Finn, Head, Department of Music, University of Calgary, Calgary, Alberta T2N 1N4.

**UNIVERSITY OF CALGARY. Department of Music.** Applications are invited for a position commencing September 1975. Duties will include teaching applied piano and keyboard related courses. Qualifications should include evidence of successful and substantial experience in both teaching and performing. Masters degree required. Preference will be given to candidates with completed or nearly completed doctoral work. Rank and salary dependent upon experience and background. Address inquiries to Dr. S. G. Finn, Head, Department of Music, University of Calgary, Calgary, Alberta T2N 1N4.

**THE UNIVERSITY OF MANITOBA. School of Music. POSITION:** Principal instructor of vocal studies. **QUALIFICATIONS:** Successful performance and teaching background. Previous university teaching experience preferred. Choral conducting experience desirable but not essential. **DUTIES:** Private vocal instruction. Teaching undergraduate related courses. Choral coaching. **RANK AND SALARY:** Commensurate with experience and qualifications. **APPOINTMENT DATE:** July 1, 1975. Closing date: When position is filled. Send curriculum vitae and full placement dossier or three letters of reference with application. **APPLY TO:** Dr. C. F. Haenselman, Director, School of Music, University of Manitoba, Winnipeg, Manitoba R3T 2N2, Canada.

**UNIVERSITY OF WESTERN ONTARIO. Department of Music History.** Applications are invited for the position of Chairman of the Department effective July 1, 1975. Candidates should possess a Ph.D. in musicology, have taught extensively, have a record of significant publications and have had administrative experience. Besides the administration of a Department of a seven full-time faculty in this a school of approximately 600 students, duties will include some undergraduate and graduate teaching and thesis supervision. 1974-75 salary floors are: Associate Professor \$15,725 and Professor \$20,825. Applications to 1 April 1975 should be sent to Professor Hugh J. McLean, Dean of the Faculty of Music, The University of Western Ontario, London, Ontario, N6A 3K7.

## NURSING

**DALHOUSIE UNIVERSITY. School of Nursing.** Professor or Associate Professor of Nursing to coordinate the Master's Program in association with the Director of the School. It is expected that the candidate would have completed a doctorate, and have had clinical, nursing education and research experience. The appointment includes teaching in the graduate and undergraduate programs, and provides opportunity for research and professional services. The candidate should be available March 1, 1975, or by arrangement. Applications, with curriculum vitae, should be sent to Dr. R. M. MacDonald, Dean of the Faculty of Health Professions, Dalhousie University.

**UNIVERSITY OF NEW BRUNSWICK. Faculty of Nursing.** Three members needed July 1, 1975 to replace faculty members going on one-year sabbatical and two-year study leaves. Preparation and experience desirable in maternal-infant and in medical-surgical nursing. Increasing enrolment will permit retention of right persons at the end of these periods. Extras we have to offer are an exciting new curriculum approach, a new, well-equipped self-instructional laboratory, a new hospital, and the advantages of living in a beautiful, small city. Address: Dean, Faculty of Nursing, the University of New Brunswick, Fredericton, New Brunswick.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND. School of Nursing.** The Memorial University of Newfoundland, School of Nursing is expanding its B.N. program, extra mural courses and continuing education programme. Positions are available August 1, 1975 for faculty who are expert in teaching, curriculum development and one of the following areas: Maternal-Child Nursing, Nursing of Children, Mental Health Nursing, Nursing Research, Continuing Education. Applicants should direct inquiries to: Miss Margaret D. McLean, Director, School of Nursing, Memorial University of Nfld, St. John's, Newfoundland A1C 3N4.

**QUEEN'S UNIVERSITY. School of Nursing.** Lecturer; Assistant or Associate Professor in Nursing of adults (Medical-Surgical), Community Health Nursing and Maternal-child Nursing for undergraduate programme beginning July or August 1975. Master's or post master's preparation with experience in practice required. Preparation as family nurse practitioner preferred. Appointment and salary commensurate with preparation. Application with curriculum vitae should be sent to Dean, School of Nursing, Summerhill, Queen's University, Kingston, Ontario, K7L 3N6.

## OCCUPATIONAL THERAPY

**UNIVERSITY OF WESTERN ONTARIO. Programs in Occupational Therapy.** Applications are invited for a full time appointment effective July 1, 1975. Salary and rank is dependent upon qualifications. Experience in Gerontology/Geriatrics, or Mental Retardation, or Preventive Occupational Therapy and Occupational Health required. An interest in the systems approach and/or community practice is desirable. Responsibilities include undergraduate teaching, and supervision of Post-Diploma students. Research in the area of interest of each faculty member is encouraged. Inquiries

should be directed to the Director, Programs in Occupational Therapy, University of Western Ontario, London N6A 3K7 Canada.

## PHARMACEUTICAL SCIENCES

**UNIVERSITY OF BRITISH COLUMBIA. Faculty of Pharmaceutical Sciences.** Applications are invited for the position of Co-ordinator of the Health Sciences which comprise Dentistry, Medicine, Nursing, Pharmaceutical Sciences and Rehabilitation Medicine, as well as some aspects of Home Economics, Psychology and Social Work. The successful applicant is expected to provide leadership in the continued development of an integrated programme of education for health professionals and co-ordination of clinical facilities for teaching. Candidates will be considered who have a high level of academic and professional achievement in one of the Health Sciences and proven administrative capability. Appointment as Co-ordinator will carry with it an academic appointment in the relevant discipline with appropriate rank. Salary is negotiable. The effective date of appointment will be July 1, 1975 or may be adjusted depending on availability of the candidate. Inquiries are invited. Please address all correspondence to: Dean B. E. Riedel, Chairman, Committee to Select a Co-ordinator Health Sciences, Faculty of Pharmaceutical Sciences, The University of British Columbia, Vancouver, B.C. Canada, V6T 1W5 or phone: 604-228-2343.

**UNIVERSITY OF SASKATCHEWAN. College of Pharmacy.** Applications are invited for a post-doctoral fellowship in the area of drug metabolism or forensic toxicology. Applicants must be eligible to receive a fellowship from the Medical Research Council of Canada. Closing date for application is March 1, 1975. Initial inquiries may be submitted to: Dr. N. W. Hamon, College of Pharmacy, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

## PHILOSOPHY

**UNIVERSITY OF ALBERTA. Department of Philosophy.** The Department of Philosophy, University of Alberta, will have several short term (8 to 12 months) vacancies, at the junior level (salary from approximately \$8,500 to \$14,000, depending on qualifications and length of appointment). **Requirements:** Ph.D. at time of commencement of employment (July 1, 1975). Apply to: Dr. P. A. Schouls, Chairman, Philosophy Department, University of Alberta, Edmonton, Alberta, T6G 2E1.

**UNIVERSITY OF MANITOBA. Department of Philosophy. POSITION:** Assistant Professor; Full-time renewable term appointment offered subject to budgetary approval. **QUALIFICATIONS:** Ph.D. **SALARY:** \$12,500-\$16,000. **DUTIES:** Undergraduate teaching, supervisory work M. S. program; Research. **APPOINTMENT EFFECTIVE:** July 1, 1975. **APPLICATIONS RECEIVED UNTIL:** May 31, 1975. **WRITE:** Professor M. F. Stack, Chairman, Hiring Committee, Department of Philosophy, University of Manitoba, Winnipeg, Manitoba, Canada, R3T 2N2, enclosing curriculum vitae and names and addresses of three referees.

**UNIVERSITY OF REGINA. Department of Philosophy.** One appointment at the rank of Assistant or Associate Professor of Philosophy available July 1, 1975. Candidates should preferably but not necessarily have interests in the history of philosophy ancient and modern. Ph.D. and teaching experience necessary and publications expected. Salary scale (1974-75) is Assistant \$12,924-\$16,801; Associate \$16,963-\$21,863. Send curriculum vitae and names of three references to: Dean R. Robinson, Faculty of Arts, University of Regina, Regina, Saskatchewan, S4S 0A2. Closing date is March 1, 1975.

## PHYSICS

**UNIVERSITY OF WATERLOO. Department of Physics.** Applications are invited for post-doctoral research

# the University of Manitoba Faculty of Medicine

invites applications and nominations for the position of

## Professor and Head Dept. of Biochemistry

Candidates should have a substantial record of accomplishment in biochemical research as well as extensive teaching experience. The department is responsible for the teaching of biochemistry to medical students and also has an established graduate program leading to the Ph.D. degree. Applications and nominations should be accompanied by a curriculum vitae and submitted to:



Dr. Henry G. Friesen  
Chairman: Biochemistry Search Committee  
Department of Physiology  
Faculty of Medicine  
The University of Manitoba  
Winnipeg, Manitoba, Canada R3E 0W3

## THE UNIVERSITY OF CALGARY

### Department of Mathematics Statistics & Computing Science A one-year or two-year appointment in Computing Science

Date of appointment: July 1, 1975.  
Closing date for applications: February 14, 1975.

Write in first instance to:

Dr. P. Lancaster,  
Department of Mathematics, Statistics &  
Computing Science,  
The University of Calgary,  
Calgary, Alberta, Canada.  
T2N 1N4

Qualifications: Ph.D.  
Duties: Teaching and Research





fellowships in physics. Fellowships carry a stipend of \$9,600 per annum (after March 31, 1975) which is subject to Canadian income tax. The awards are tenable for a period of one year with a possible renewal for a second year. Research areas include: Astronomy and Astrophysics (applicants in this area should be interested in teaching and in observational galactic structure of Southern Milky Way and related topics), Atomic and Molecular Physics, Biophysics, Crystallography, Electron Microscopy (thin crystal defects and interfacial structures), Ellipsometry, Condensed Inert Gas Properties, Laser Physics, Microwave Physics, Nuclear Magnetic Resonance, Solid State Physics (insulators, metals, non-linear dielectrics, and semiconductors), Statistical Mechanics, Superfluidity, Superconductivity, and Ultrasonics. Closing date for applications is March 15, 1975. For further information write to: Dr. D. E. Brodie, Acting Chairman, Department of Physics, University of Waterloo, Waterloo, Ontario, Canada-N2L 3G1.

## POLITICS

**TRENT UNIVERSITY. Department of Politics.** Applications are invited for an appointment at the Assistant Professor level, effective July 1, 1975 to teach undergraduate courses. Specialization in political theory and participation in introductory course required. Ph.D. preferred. Write with curriculum vitae stating other teaching and research interests and names of referees to Professor Margaret Doxey, Acting Chairman, Department of Politics, Trent University, Peterborough, Ontario K9J 7B8.

## POLITICAL SCIENCE

**ALGOMA UNIVERSITY COLLEGE. Department of Political Science.** Applications are invited for a probationary appointment, rank and salary commensurate with qualifications and experience. Ph.D. with teaching experience and Canadian citizenship preferred. Preference will be given to candidates with areas of specialization in Political Theory, Political Development, and International Relations. Appointment will be effective July 1, 1975. Replies with full particulars and references should be sent to The Principal, Algoma University College, Shingwauk Hall, Sault Ste. Marie, Ontario P6A 2G4, by March 31, 1975.

**DALHOUSIE UNIVERSITY. Department of Political Science.** Applications are invited for a position in Soviet and East European politics and foreign policy. Associate or Full Professor appointment preferred, but applicants at the Assistant Professor level will also be considered. Ph.D. required, with other qualifications and experience appropriate to rank. Proven interest in foreign policy analysis essential. Responsibilities include teaching at the undergraduate and graduate levels in conjunction with the programmes of the Department of Political Science and the Centre for Foreign Policy Studies, and research activity in the field of Soviet foreign policy. Salary commensurate with rank and experience. Appointment effective July 1, 1975. Replies, with full particulars and references, should be addressed as soon as possible to Dr. K. A. Heard, Chairman, Department of Political Science, Dalhousie University, Halifax, N.S. Canada.

**DALHOUSIE UNIVERSITY. Department of Political Science.** Applications are invited for a position with specialization in Canadian Government and Public Administration. Ph.D. with teaching and research experience preferred. Teaching responsibilities will lie in the general areas of Canadian government and Canadian public administration at the graduate and undergraduate levels. The position will also involve working with students and other faculty members in the graduate public administration programmes. Rank and salary commensurate with experience. Appointment effective July 1, 1975. Enquiries and replies, with full particulars and references, should be addressed as soon as possible to Dr. K. A. Heard, Chairman, Department of Political Science, Dalhousie University, Halifax, N.S., Canada.

**DALHOUSIE UNIVERSITY. Department of Political Science.** Applications are invited for a position with specialization in Political Philosophy, probably on a one-year sessional basis, but with the possibility of a regular appointment. Ph.D. completed or nearly completed, and preferably with teaching experience. Enquiries and replies, with full particulars and references, should be addressed as soon as possible to Dr. K. A. Heard, Chairman, Department of Political Science, Dalhousie University, Halifax, N.S., Canada.

**DALHOUSIE UNIVERSITY. Department of Political Science.** Applications are invited for a position in American politics and foreign policy. Associate or Full Professor appointment preferred, but applicants at the Assistant Professor level will also be considered. Ph.D. required, with other qualifications and experience appropriate to rank. Proven interest in foreign policy analysis essential. Responsibilities include teaching at the undergraduate and graduate levels in conjunction with the programmes of the Department of Political Science and the Centre for Foreign Policy Studies, and research activity in the field of American foreign policy. Salary commensurate with rank and experience. Appointment effective July 1, 1975. Replies, with full particulars and references, should be addressed as soon as possible to Dr. K. A. Heard, Chairman, Department of Political Science, Dalhousie University, Halifax, N.S. Canada.

**ST. FRANCIS XAVIER UNIVERSITY. Department of Political Science.** Applications are invited for a position as lecturer or assistant professor. Ph.D. is preferred, but near Ph.D. will be considered. The fields of specialization are open, but those with interests in political development, contemporary analysis, or public administration are especially invited to apply. The appointment is effective September 1, 1975. Salary is commensurate with qualifications and experience. Reply to W. J. Kontak, Chairman, Department of Political Science, St. Francis Xavier University, Antigonish, Nova Scotia.

**UNIVERSITY OF SASKATCHEWAN. Department of Economics and Political Science.** Applicants are invited for the position of assistant or associate professor of political science. Qualifications: Ph.D. or equivalent, completion of some scholarly publications, teaching experience at University level. Specialization in International Relations and Canadian External Relations. Duties: teaching and research in above areas. Salary: Assistant, \$12,924 to \$16,800; Associate, \$16,963 to \$21,863 (1974-75 scale). Forward applications to Professor Leo Kristjanson, Department of Economics and Political Science, University of Saskatchewan, Saskatoon, Saskatchewan S7N 0W0. Appointment effective July 1, 1975. Closing date for applications—when filled.

**UNIVERSITY OF WESTERN ONTARIO. Department of Political Science.** A number of positions are open. Preference will be given to candidates qualifying for appointment at Professor or Associate Professor rank. Consideration, however, will be given to appointment at Assistant Professor rank. Ph.D., teaching experience and academic publications. To teach undergraduate and graduate courses in Canadian politics (with special interest in Quebec politics); Methodology; International Relations; and Political Philosophy. Competitive salaries at all ranks. Apply to: B. Kymlicka, Chairman, Department of Political Science, S.S.C., the University of Western Ontario, London, Canada N6A 5C2. July 1, 1975. When positions filled.

**WILFRID LAURIER UNIVERSITY. Department of Political Science.** Applications are invited for an appointment commencing July 1, 1975. Ph.D. necessary. Rank and salary commensurate with qualifications. Applicants should have special interests in Public Policy or Political Processes with interest in research and teaching essential. Applications with curriculum vitae should be sent to Dr. John H. Redekop, Chairman, Department of Political Science, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5.

## PSYCHOLOGY

**UNIVERSITY OF ALBERTA. Student Counselling Services and Department of Psychology.** Applications are invited for a two-thirds appointment in Student Counselling and a one-third appointment in the Department of Psychology. An appropriate doctoral degree and experience is normally required. The position is normally tenable on September 1, 1975. Inquiries or applications should be addressed to: Professor A. J. B. Hough, Director, Student Counselling Services, The University of Alberta, Edmonton, Alberta. T6G 2E1.

**BROCK UNIVERSITY. Department of Psychology.** Applications are invited for one and possibly two positions, with one of these positions in quantitative methods and research design. Candidates with active research programmes are encouraged to apply. Rank is open. The department currently has 14 people on staff and occupies a new building with excellent

research facilities. Write to Dr. John Lavery, Department of Psychology, Brock University, St. Catharines, Ontario L2S 3A1.

**UNIVERSITY OF GUELPH. Department of Psychology.** The Department of Psychology has an opening for someone with special interests in cognitive processes/information processing. This position is available from May or September, 1975. The appointment will be at the Assistant Professor level, (salary floor \$13,500). Candidates must possess a Ph.D., and, preferably, some teaching experience in the areas of cognitive processes, perception, and memory. The university operates on a trimester system with faculty ordinarily teaching a total of five-semester-long courses over two out of three semesters. Applicants should send vitae, the names of three references, and, if available, copies of recent publications or unpublished reports to: Dr. Peter D. Duda, Appointments Officer, Department of Psychology, University of Guelph, Guelph, Ontario, N1G 2W1.

## THE UNIVERSITY OF CALGARY

### FACULTY OF BUSINESS

Applications are invited from candidates for academic positions in Marketing. Preference will be given to candidates with specialization in Sales Management; Retailing; Advertising; and Marketing Models. Salary and rank will be dependent on qualifications and experience.

#### Salary Scales (1974-75)

Assistant Professor \$13,200 - 17,250  
Associate Professor \$17,300 - 22,900  
Full Professor \$22,950 up

Send curriculum vitae to: Dean Stephen G. Peitchinis, Faculty of Business, The University of Calgary, Calgary, Alberta, Canada T2N 1N4



## THE UNIVERSITY OF CALGARY

### THE UNIVERSITY OF CALGARY DEPARTMENT OF SOCIOLOGY

The Department of Sociology at the University of Calgary invites applicants for position(s) in Sociology: Assistant Professor preferred; all ranks considered. Salary and rank commensurate with experience. Ph.D. or near Ph.D. required; both teaching and research orientations desirable; some Canadian experience desirable. Areas of specialization open; however, some priority given to sociology of sex roles. The Department, which has a present staff of 27, offers BA and MA programmes. A Ph.D. programme is currently being planned.

Interested persons should forward curriculum vitae and the names and addresses of at least three referees as soon as convenient to:

Dr. M. B. Brinkerhoff,  
Head, Department of  
Sociology,  
The University of Calgary,  
Calgary, Alberta, T2N 1N4.





**UNIVERSITY OF GUELPH. Department of Psychology.** The University of Guelph invites applications for an Assistant Professor in developmental or applied child psychology to begin September, 1975. Responsibilities will include teaching graduate and undergraduate courses in assessment and learning disabilities, supervision of graduate student practicums, and participation in the potential development of a Ph.D. program. Background in child clinical, educational psychology, retardation, and assessment and learning disabilities would be appropriate. At present the Department has 35 full time faculty (eight in the developmental area). The developmental area offers M.A. programs in both experimental and applied child. Applicants should send vitæ, the names of three references, and copies of recent publications or unpublished reports to: Dr. P. D. Duda, Appointments Officer, Department of Psychology, University of Guelph, Guelph, Ontario, N1G 2W1.

**UNIVERSITY OF GUELPH. Department of Psychology.** We have an opening for a Psychologist with skills in applied social and community psychology. Our preference is for someone with a background in primary prevention at group, population, and institutional levels. Field experience is essential and supervision of practica desirable. Skills and research interests should be in one or more of the following areas: person-setting assessment, social programme design and evaluation, environmental psychology, methods of consultation, organizational development, small group processes. Candidates should have interest in teaching courses in community, applied social and social psychology at undergraduate and graduate levels. The University operates on a trimester system. The position, which is to be a senior one, is available from May or July, 1975. The 1974-5 salary floors are \$17,200 (associate professor) and \$21,900 (professor). Applicants should send vita, the names of three references, and copies of recent publications to: Dr. Peter Duda, Appointments Officer, Department of Psychology, University of Guelph, Guelph, Ontario, N1G 2W1.

**UNIVERSITY OF GUELPH. Department of Psychology. Associate or Full Professor** who can provide leadership in developing Ph.D. programs in developmental and applied child psychology in a rapidly growing department of 35 full-time Faculty (including 8 in developmental area). Applicants should have a history of productive research in developmental or applied child psychology and experience in training doctoral students in areas such as developmental, child-clinical, experimental-child, life span developmental or education psychology. The 1974-75 salary floors are \$17,200 (associate professor) and \$21,900 (professor). Applicants should send vita, the names of three references, and copies of recent publications to: Dr. Peter D. Duda, Appointments Officer, Department of Psychology, Guelph, Ontario, N1G 2W1.

**MEMORIAL UNIVERSITY. Department of Psychology.** Assistant, Associate or Full Professor to teach graduate and undergraduate courses in Perception. Ph.D. with teaching and research experience required. Salary in accordance with rank. Duties to commence 1 September, 1975. Apply to Dr. G. R. Skanes, Head, Department of Psychology, Memorial University of Newfoundland, St. John's, Newfoundland, A1C 5S7.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND. Department of Psychology.** Two positions. Assistant, Associate and/or Full Professor to teach graduate and undergraduate courses in Developmental and Social Psychology. Preference will be given to applicants with an interest in Clinical Psychology. Ph.D. with teaching and research experience is required. Salary in accordance with rank. Closing date for application (when positions are filled). Apply to Dr. G. R. Skanes, Head, Department of Psychology, Memorial University of Newfoundland, St. John's, Newfoundland, A1C 5S7.

**UNIVERSITY OF SASKATCHEWAN. Department of Psychology.** The Department expects to make three appointments at the assistant professor level in the clinical/applied areas, effective July 1 or

September 1, 1975. Ph.D. and internship required. 1974 assistant professor salary; \$12,900 to \$16,800, with substantial increases expected for 1975. Opportunity for research, graduate and undergraduate teaching, supervision of student research and practica. Average teaching load is 7 hours per week (less for new faculty members) for 7-month academic year. Applicants should have their vitæ and three letters of references sent to Dr. Robert Zenmore, Chairman Recruitment Committee, Department of Psychology, University of Saskatchewan, Saskatoon, Sask., S7N 0W0.

**ST. FRANCIS XAVIER UNIVERSITY. Department of Psychology.** Applications are invited for one vacancy in the area of developmental psychology. Preference will be given to those candidates with teaching and research experience. Rank and salary will be commensurate with qualifications and experience. Interested candidates should send curriculum vitæ and names of three referees to: Dr. Ken den Heyer, Chairman, Department of Psychology, St. Francis Xavier University, Antigonish, Nova Scotia, B0H 1C0.

**UNIVERSITY OF WESTERN ONTARIO. Department of Psychology.** Applications are invited for a position at the assistant, associate or full professor level in quantitative psychology commencing July 1, 1975. The successful applicant will be expected to teach statistics courses at both the undergraduate and graduate levels. Preference will be given to applicants with a strong background in multivariate analysis. Applications, including a curriculum vitæ and names of three referees, should be sent to Professor Ian Spence, Department of Psychology, University of Western Ontario, London N6A 5C2.

**UNIVERSITY OF WINNIPEG. Department of Psychology.** A position is available in the Department of Psychology at the Assistant Professor level. Ph.D. required. Experience in undergraduate teaching an asset. Active research interests expected. Duties include teaching in the general areas of social-personality and/or developmental psychology in an undergraduate department of 20 members.

Salary commensurate with qualifications and experience. Send curriculum vitæ and references to Dr. Gary Yunker, Chairman, Selection Committee, Department of Psychology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada, R3B 2E9. The appointment will begin 1 September 1975; applications accepted until the position is filled.

## RADIOLOGY

**UNIVERSITY OF BRITISH COLUMBIA. Department of Diagnostic Radiology.** The Department of Radiology, University of British Columbia/Vancouver General Hospital and the British Columbia Cancer Institute have the following posts to be filled. Equal male/female opportunities. Cardiac Radiologist, Uroradiologist, Gastrointestinal Radiologist, Oncologic Radiologist. Please address inquiries to: Dr. J. S. Dunbar, Professor and Head, Department of Diagnostic Radiology, Faculty of Medicine, University of British Columbia, c/o Vancouver General Hospital, Vancouver, B.C.

## RUSSIAN

**UNIVERSITY OF TORONTO: SCARBOROUGH COLLEGE. Department of Russian.** One Year Visiting Lecturer or Visiting Assistant Professor. Ph.D. or Ph.D. in progress. To teach the following undergraduate courses: Intermediate Russian Language; 19th Century Russian Literature; Introduction to Russian Culture and Literature. Applications should be made to Professor Peter Richardson, Chairman of Humanities Division, Scarborough College, University of Toronto, West Hill, Ontario, by February 21, 1975. Position is effective 1st July 1975 to 30th June 1976.

## SOCIAL SCIENCES

**UNIVERSITY OF TORONTO: SCARBOROUGH COLLEGE. Division of Social Sciences.** Expects to make appointments in Political Science—subject to the availability of funds—effective July

# THE UNIVERSITY OF CALGARY

## FACULTY OF BUSINESS

Applications are invited to fill vacancies in Accounting, Management and Marketing—at all academic ranks.

Salary Range: \$15,000 - \$28,000.

Qualifications: For accounting—minimum MBA, CA;  
For management and marketing—doctorate.

Appointments Effective: July 1 or September 1, 1975.

Applications and Resumes: **Dr. Stephen G. Peitchinis, Dean**  
Faculty of Business  
The University of Calgary  
Calgary, Alberta  
T2N 1N4





1, 1975 to any level up to Full Professor, in such fields as Political Behaviour, Public Policy and Public Administration. Flexible as to complimentary fields of specialization. Salary and rank commensurate with experience and qualifications. Please address inquiries and curriculum vitae to Professor Lorie Tarshis, Chairman, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario, M1C 1A4.

**YORK UNIVERSITY. Division of Social Sciences.** Sessional appointment in the Division of Social Sciences, Faculty of Arts at the Level of lecturer or assistant professor for the 1975-76 academic year. It requires an education sociologist (or psychologist specializing in education). Submit curriculum vitae and names of three references to: Lillian Lerman, S754 Ross Building, Division of Social Sciences, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3.

**UNIVERSITY OF WESTERN ONTARIO. Faculty of Social Science, Department of Secretarial and Administrative Studies.** The department (formerly Secretarial Science) has revised its program of studies. Applications are, therefore, invited for the position of Lecturer or Assistant Professor depending on background and experience. The qualifications requested include academic training in the subject areas of the department (minimum B.A., preferably a graduate degree) plus practical experience and a successful teaching record. The studies would primarily consist of teaching in two or more areas of the department which include administrative procedures, accounting, shorthand (Pitman), typing. Salary would be commensurate with qualifications. A resume and the names of three referees should be sent to Professor I. P. Suttie, Chairman, Department of Secretarial and Administrative Studies, Middlesex College, The University of Western Ontario, London, Ontario. The appointment would be effective July 1, 1975. Applications will be accepted until the position is filled.

## SOCIOLOGY

**UNIVERSITY OF ALBERTA. Department of Sociology.** Position: Two Assistant Professors. Qualifications: Ph.D., and Canadian experience preferred. Specialization in at least one of: Criminology-Corrections, Medical, Statistics-Methods, Family-Youth-Aging. Salary: Minimum Salary \$14,500. Duties commence: 1 July 1975. Applications to: Gordon Hirabayashi, Staff Selection Committee, Department of Sociology, The University of Alberta, Edmonton, Canada, T6G 2H4. Closing date: When position filled.

**ALGOMA COLLEGE. Department of Sociology.** Algoma University College invites applications for one and possibly two probationary appointments in the Department of Sociology. Areas to be covered include Research Methods, Theory, Youth Culture, Canadian Society, Social Stratification. Salary and rank according to qualifications. Canadian citizenship required. Send curriculum vitae, transcript of highest degree and three letters of reference to the Office of the Principal, Algoma University College, Sault Ste. Marie, Ontario, P6A 2G4.

**GLENDON COLLEGE (YORK UNIVERSITY). Department of Sociology.** Possibility of an appointment at the Assistant or Associate level for 1975-76. Given the nature and unique aims of Glendon College, bilingual competence (English-French) is a definite asset, as is familiarity with aspects of the sociology or anthropology of Canadian society. Applications should be addressed to Professor Jean Burnet, Chairman, Department of Sociology, Glendon College, 2275 Bayview Avenue, Toronto, M4N 3M6.

**UNIVERSITY OF LETHBRIDGE. Department of Sociology.** Applications are invited for one or two appointments at the Assistant/Associate Professor level. The Ph.D. is required, together with strong interests in both teaching and research. Teaching responsibilities include Introductory Sociology and a selection of

undergraduate courses from the following: Theory, Canadian Society, Sociology of Welfare, Social Problems, Sociology of Religion, Complex Organizations, Industrial Sociology and Political Sociology. 1974-75 Salary range for Assistant Professors: \$13,345-\$17,590; Associate Professors: \$17,595-\$23,320. The appointment is effective July 1st, 1975. Applications including curriculum vitae and the names of three referees should be sent to Dr. George Mann, Chairman, Department of Sociology, The University of Lethbridge, Lethbridge, Alberta T1K 3M4.

**UNIVERSITY OF NEW BRUNSWICK. Department of Sociology.** Title: One year visiting appointment. Qualifications Required: MA or Ph.D. Nature of Duties: To teach in interdisciplinary social science programme—three courses: Introductory Anthropology, Social Organization, Social Development. Salary: Appropriate to qualifications and experience of appointee. Person to Whom Inquiries Should be Sent: Dr. Hem C. Jain, Professor and Chairman, Division of Social Science and Administration, University of New Brunswick, Saint John Campus, Tucker Park, Saint John, New Brunswick, Canada. Effective Date of Appointment: July 1, 1975. Closing Date for Receipt of Applications: When position filled.

**WILFRID LAURIER UNIVERSITY. Department of Sociology.** Applications are invited for an appointment at the Assistant/Associate Professor level. Qualifications: Ph.D., publications, teaching experience. Specializations: stratification or education. Other areas may be considered. Duties: teaching undergraduates and research. Competitive salary depending on rank. Write to the Chairman, Department of Sociology and Anthropology, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5.

**YORK UNIVERSITY. Department of Sociology and Anthropology.** Applications are invited for: Assistant or Associate

Professor starting July 1, 1975. Ph.D. required plus teaching and research experience. Salary and rank commensurate with qualifications and experience. Teaching of undergraduate and graduate courses. Priority will be given to applicants with a Social Psychology/Experimental Sociology orientation interested in conducting laboratory research, sharing in administration of laboratory facility, and supervising graduate students. Other areas of specialization are open. Curriculum vitae and application should be sent to: James C. Moore, Jr. Chairman, Recruitment Committee, Department of Sociology and Anthropology, York University, 4700 Keele Street, Downsview, Ontario M3J 1P3.

**LUTHER COLLEGE—UNIVERSITY OF REGINA. Department of Sociology.** Position: Lecturer or Assistant Professor. Academic Qualifications: Ph.D. or near Ph.D. No limitations as to the field of specialization, but Canadian research interest or experience is desirable. Academic Responsibilities: Teaching undergraduate classes. 1974-75 Salary Minima: Lecturer, \$10,149; Assistant Professor, \$12,924. Apply to: Dr. A. A. Krentz, Academic Dean, Luther College, University of Regina, Regina, Saskatchewan. S4S 0A2. Duties to commence September 1, 1975. Apply before April 1, 1975.

**TRENT UNIVERSITY. Department of Sociology.** Applications are invited for regular and visiting appointments commencing July 1, 1975. Rank and salary are open and will be commensurate with experience. Successful candidates will be expected to contribute to a programme of undergraduate studies which is theoretically informed. There is a prospect of an M.A. programme developing in 1976. Replies to: John Hillman, Chairman, Department of Sociology, Trent University, Peterborough, Ontario, K9J 7B8.

**UNIVERSITY OF SASKATCHEWAN. Department of Sociology.** The Department of Sociology invites application for

# THE UNIVERSITY OF CALGARY

## FACULTY OF ARTS AND SCIENCE

The University is seeking a head for the Department of Sociology. The Department has twenty-four members, and offers undergraduate majors and honours, and masters programmes. The University is experiencing a period of continued growth and development, and the head will be expected to contribute to academic excellence in both teaching and research endeavours. A Ph.D. programme is being contemplated at this time. The applicant should be a senior person with an established record of scholarly activity. Administrative experience would be desirable. The salary floors for associate and full professors are currently \$17,350 and \$22,950 respectively (under review for 1975-76). Duties commence July 1, 1975. Submit curriculum vitae, with names of five referees, or nominations, to:

R. G. Weyant, Dean,  
Faculty of Arts and Science,  
The University of Calgary,  
Calgary, Alberta, Canada.  
T2N 1N4





**two positions:** Assistant or Associate or Full Professor, Department of Sociology, Ph.D. or near Ph.D. required. Priority will be given to applicants interested in Teaching and Research in the areas of Criminology, Family, Sociology of Social Welfare Organization, Complex Organization and Methodology. Preference given to candidates with Canadian experience and training. Salary and Rank commensurate with qualifications and experience. Curriculum Vitae and applications should be sent to: Gurcharn S. Basran, Acting Head, Department of Sociology, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N 0W0. Position will start July 1, 1975. Applications close March 31, 1975.

**ST. THOMAS MORE COLLEGE** (University of Saskatchewan). **Department of Sociology.** Applications are invited for an appointment at the Lecturer or Assistant Professor level. The Ph.D. is required together with strong interests in teaching and research. Preferred fields are Sociology of Religion, Theory, Family, Small Groups. Teaching responsibilities will include Introductory Sociology, and a selection of undergraduate, or graduate, courses from the above. 1974-75 salary range for Lecturer is \$10,149 to \$12,849. Assistant professor range \$12,924 to \$16,800. The appointment is effective July 1, 1975. Applications including curriculum vitae and names of three referees should be sent to Dr. E. D. Tate, Head, Department of Sociology, St. Thomas More College, 1437 College Drive, Saskatoon, Saskatchewan, S7N 0W6.

**UNIVERSITY OF WINDSOR. Department of Sociology and Anthropology. SOCIOLOGY.** Applications are invited for expected vacancies. Canadian experience and Ph.D. required, together with strong interests in both teaching and research. Rank and salary open. Appointment effective July 1, 1975. Curriculum vitae to: Dr. Terrence H. White, Head, Department of Sociology and Anthropology, University of Windsor, Windsor, Ontario, N9B 3P4.

## URBAN AND REGIONAL STUDIES

**UNIVERSITY OF WATERLOO. School of Urban & Regional Planning. APPLIED ECOLOGIST.** Faculty position available in the school of Urban & Regional Planning, within the Faculty of Environmental Studies, starting July, 1975. We seek applicants with graduate training in a field of natural resource management (forestry, fisheries, plant or animal biology) who have had practical experience in applying this to land use management or planning problems. Candidates must have a desire to work in a multi-disciplinary framework. Duties include: sharing in undergraduate teaching of ecology and resource management courses, a graduate in one's specialty, conducting research stressing applied ecology or environmental management, and directing field research of graduate students. The appointment will be at a level commensurate with experience and ability. Send curriculum vitae, reprints, a brief statement of experience and professional goals relating to the above outline, and the names of three referees to: Professor H. Coblenz, Faculty of Environmental Studies, School of Urban & Regional Planning, University of Waterloo, Waterloo, Ontario, N2L 3G1, Canada.

## VETERINARY STUDIES

**UNIVERSITY OF GUELPH — ONTARIO VETERINARY COLLEGE. Department of Clinical Studies.** A position is available in the Department of Clinical Studies, Ontario Veterinary College, University of Guelph as of April 1, 1975. An interest in neurology and neurosurgery of all species of animal will be required of the successful applicant. The main duties of the applicant will be to teach Neurology at the undergraduate and graduate level and to participate as a clinician in the Veterinary Teaching Hospital. The applicant must be eligible for licensure in the Province of Ontario. Advanced degree, teaching experience and Board certification or eligibility for Board certification would be desirable. Academic rank and

salary will be commensurate with experience and qualifications. Inquiries regarding the position can be made to: Dr. J. Archibald, Chairman, Department of Clinical Studies, Ontario Veterinary College, University of Guelph, Guelph, Ontario, Canada.

**UNIVERSITY OF GUELPH — ONTARIO VETERINARY COLLEGE. Department of Veterinary Microbiology and Immunology.** Position: Assistant Professor. Duties are related to instruction in immunology to undergraduate D.V.M. and graduate students. Opportunities for research in the area of infectious diseases. Applicants to have experience in clinical immunology relating to animal diseases. It is preferable that applicants be eligible for licence to practice veterinary medicine in Ontario, in addition to having some graduate training in immunology. Inquiries regarding this position can be made to Dr. D. A. Barnum, Chairman, Veterinary Microbiology and Immunology, Ontario Veterinary College, University of Guelph, Guelph, N1G 2W1. Position available from June 1, 1975.

## ZOOLOGY

**UNIVERSITY OF GUELPH. Department of Zoology.** Immediate opening for a fish ecologist preferably with interests in the application of quantitative systems analysis to fishery problems. Duties consist of teaching in general zoology, ichthyology and other fisheries courses and also developing a research programme in one's area of specialization. Academic rank and salary commensurate with qualifications and experience. Position to be filled as soon as suitable candidate is available. Applications, including a curriculum vitae and the names of three referees, should be sent to: Chairman, Fisheries Search Committee, Department of Zoology, University of Guelph, Guelph, Ontario, N1G 2W1.

**UNIVERSITY OF GUELPH. Department of Zoology.** Applications are invited for two one-year renewable teaching con-

tractual appointments. The successful candidates will be required to teach within the areas: introductory zoology, aquatic biology, and invertebrate zoology. A Ph.D. is preferred and teaching experience is essential. Salary will be commensurate with qualifications and experience; and an additional honorarium will be considered. Applications must include the names of two referees and should be forwarded to the Chairman, Department of Zoology, College of Biological Sciences, University of Guelph, Guelph, Ontario, Canada, N1G 2W1. Positions available December 15, 1974. Closing date for applications when the positions are filled.

**UNIVERSITY OF WESTERN ONTARIO. Department of Zoology.** Applications are invited for the following two positions: 1. **Vertebrate Population Biologist** — familiar with quantitative analysis and with special interests in population dynamics, ecological genetics, behaviour or reproduction. 2. **Ecologist** — specializing in aquatic populations or ecosystems. Both positions are three year probationary appointments at the Assistant Professor level beginning in July or September, 1975 with a starting salary of at least \$13,025. Applicants should have demonstrated ability to develop active independent research programs and be familiar with modern teaching methods. Applications (include telephone number with C.V.) should be received not later than March 1, 1975. Applicants should ask three referees familiar with their work to write on their behalf. Applications are to be sent to: Dr. M. Locke, Chairman, Department of Zoology, University of Western Ontario, London, Canada, N6A 3K7.

# THE UNIVERSITY OF CALGARY

## DIVISION OF COMPUTING SCIENCE

The Department of Mathematics, Statistics and Computing Science invites applications for a senior appointment in computing science. The applicant will be expected to provide academic leadership for the division and should therefore have expertise in a wide range of computing science and, in particular, in the central areas of software and/or theoretical aspects of computing science. There are currently 16 academic staff members within the division which offers both under-graduate and graduate programmes.

A recommendation that the division become a separate department within the Faculty of Arts and Science has recently been endorsed by the Faculty's Executive Council and is being forwarded for ratification at other levels.

Appointment Date — July, 1975.

Enquiries and applications, together with curriculum vitae and the names of three referees, should be directed to:

Dr. R. G. Weyant, Dean,  
Faculty of Arts and Science,  
The University of Calgary,  
Calgary, Alberta, Canada.  
T2N 1N4

